LOCAL TAXATION (IRELAND) RETURNS.

RETURNS

OF

LOCAL TAXATION IN IRELAND

FOR THE

YEAR 1898,

COLLECTED AND COMPILED, BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT,

BY

THE LOCAL GOVERNMENT BOARD FOR IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.

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INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

1. Total amount of local taxation in Ireland.

The local taxation of Ireland, making the deductions ascertained to be necessary on account of duplicate entries, may be set down for the year 1898 at £4,116,561, being an increase of £138,425, or 3·3 per cent., on the amount in the previous year.

An abstract of the accounts of each local taxing authority for the financial year ended in 1898 will be found in the Appendices, and the receipts appearing therein are summarized under appropriate heads in the following pages. Explanatory observations in regard to the rating powers of local bodies are prefixed to the summaries, and some of the more important of the many changes effected in the system of local taxation in Ireland by the Local Government (Ireland) Act, 1898, 61 and 62 Vic., ch. 37, are briefly referred to. The increase in the taxation of 1898 was not, however, produced by that enactment, inasmuch as all the local assessments had been made for the year before it received the Royal Assent on the 12th of August.

The following table shows how much of the above amount was obtained, respectively, from Rates on real property, from Tolls, fees, stamps and dues, and from other sources of receipt apart from loans and grants from the Imperial taxes; and, also, the increase or decrease in the amount of each branch of taxation in 1898 as compared with 1897.

TABLE.

Local Taxes.	Rates on real property.	Tolls, fees, stamps, and dues.	Other receipts.	Total.	Increase.	Decrease.
1	2	3	4	5	6	7
	£	£	£	£	£	£
Grand Jury Cess,	1,273,655	—	13,474	1,287,129	47,431	—
Poor rate,	1,087,920	—	61,548	1,149,468	52,444	—
Town taxes,	757,854	52,070	200,491	1,010,415	4,998	—
Belfast Water rate,	39,334	—	46,138	85,472	22,118	—
Rutland-square tax (Dublin),	315	—	—	316	—	9
Dublin Metropolitan Police taxes,	36,238	10,212	4,885	51,335	—	909
Dublin Port and Docks Board taxes,	4,524	—	258	4,782	21	—
Burial board receipts,	—	207	107	314	—	19
Fees of Clerks of the Peace,	—	2,420	—	2,420	—	347
Fees of Clerks of the Crown,	—	338	—	338	—	81
Petty Sessions stamps and Crown fines,	—	52,331	3,804	58,135	2,317	—
Dogs licence duty,	—	40,889	389	41,278	—	1,425
Harbour taxation,	—	325,511	75,221	400,732	13,308	—
Inland navigation taxation,	—	3,211	2,933	6,144	440	—
Light dues, and fees under Merchant Shipping Act,	—	18,282	—	18,282	—	1,862
Total, 1898.	3,199,841	503,471	411,249	4,116,561	Net increase.	—
Total, 1897.	3,058,794	512,206	407,136	3,978,135	138,425	
Increase,	141,047	—	4,113	138,425		
Decrease,	—	6,735	—	—		

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It appears from the foregoing table that the amount produced by rates on real property in 1898 was £3,199,841, the total received from tolls, fees, stamps and dues was £505,471, and the amount of other receipts was £411,249. The details of the increase of £141,047 under the first named head are set forth in the following table :—

—	Amount produced by Rates.		Increase.	Decrease.
	1898.	1897.		
	£	£	£	£
Grand Jury Cess, ...	1,273,655	1,226,135	47,520	—
Poor Rate, ...	1,087,920	1,034,644	53,276	—
Town Taxes, ...	757,854	720,141	37,713	—
Belfast Water Rate, ...	39,334	37,223	2,111	—
Rutland Square Tax, ...	316	325	—	9
Dublin Metropolitan Police Tax, . .	36,238	35,849	389	—
Dublin Port and Docks Board Taxes, . .	4,524	4,477	47	—
Total, ...	3,199,841	3,058,794	Net increase 141,047	—

This table shows that there was a considerable increase in the amounts raised as county cess and poor rate in 1898 compared with 1897. As compared, however, with the taxation of 1896, which is given in the corresponding table in the last returns of local taxation, the increase in the former was only £19,205 and in the latter £3,955. Of the net increase shown in town taxes, £39,226 occurred among the eleven boroughs constituted under the Municipal Corporations Act, 1840, and 864 among the towns under the Towns Improvement Act, 1854; while there were decreases of £2,375 and £2, respectively, in towns governed by special Acts, and those under 9 Geo. IV., cap. 82.

There was a decrease of £6,735 in the amount received from tolls, fees, stamps and dues, and an increase of £4,113 under the head of other receipts. As regards the increase in other receipts, it is obvious that this branch of local revenue is subject to much fluctuation; such receipts being of a very miscellaneous character. A considerable portion of the amount of these receipts in 1898 was obtained from certain sources, which are referred to in the following paragraphs (*a*) and (*b*).

Gas, electric light, and water undertakings (*a*).

Gas, and Electric light.

The income derived from the gas and electric light undertakings which are in the hands of certain town authorities is dealt with in the returns of local taxation in the following manner. The accounts of these undertakings are kept apart from the other accounts of the towns in question, and any profits which have accrued on a year's transactions, after providing for public lighting, are placed with miscellaneous receipts in aid of taxation, unless otherwise applied by the town authorities. The total amount of these profits included in the other receipts of the year 1898 is £12,196.

Water.

The receipts connected with water undertakings in the hands of local taxing authorities are two-fold,—those produced by poundage rates assessed on valuation, and those arising from sales of water, water rents, &c. The amount of the latter included in the other receipts of 1898 is £42,884. The sums produced by public and domestic water rates are included in the amount given under the head of rates on real property, but the accounts of these rates are not always kept separately, and therefore it is not possible to determine with accuracy the amount produced by each of them in the course of a year. It is estimated, however, that of the total amount of water rates appearing in the accounts of 1898, viz., £143,430, a sum of £95,650 is for water supplied for domestic and other private purposes.

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Bounty in lieu of rates on Government property (*b*).

The contributions paid by the Treasury to local authorities as bounty in lieu of rates on Government property are also included in other receipts, and the amount of these contributions appearing in the accounts of 1898 is £40,632. The sums received by the local bodies were as follows:—

	£
Town Authorities,	24,366
Boards of Guardians,	10,770
Grand Juries,	5,269
Dublin Port and Docks Board,	227
Total,	£40,632

The bounty in lieu of rates on Government property has been paid to local taxing bodies in Ireland in each year since 1874.

Grants from the Imperial taxes in aid of local rates.

The following grants from the Imperial taxes were made to the three authorities first named in the following table in respect of the year ended the 31st of March, 1898. In the remaining cases the sums named appear in the accounts of the year 1898. The grants marked (*a*) and (*c*) have been voted by Parliament each year since 1867, and those marked (*b*) and (*d*) each year since 1875, but under section 58 of the Local Government (Ireland) Act, 1898, they are payable from the Local Taxation (Ireland) Account since the 1st of April, 1899. As already observed, these grants in aid of local rates are not included in the amount of the year's taxation given on page 5.

			£
Boards of Guardians,	(*a*)	One half the salaries of medical officers of Dispensary Districts and of Workhouses, and one half the cost of medicines and medical appliances,	73,059
	(*b*)	A proportionate amount of the salaries paid in Rural Districts under the Public Health Acts,	11,536
	(*c*)	The salaries of teachers in Workhouses,	9,158
		Grant under the Probate Duties (Scotland and Ireland) Act, 1888,	113,187
		Grant under the Local Taxation (Customs and Excise) Act, 1890,* paid to 25 Unions, which are contributory Unions as defined by the National School Teachers' (Ireland) Act, 1875,	16,517
		Grant under the Purchase of Land (Ireland) Act, 1891, known as the Exchequer Contribution, paid to or on behalf of 90 Unions,	26,103
Grand Juries,		Grant under the Probate Duties (Scotland and Ireland) Act, 1888,	91,649
Urban Authorities	(*d*)	A proportionate amount of the salaries paid in Urban Districts under the Public Health Acts,	4,746
		Grant under the Probate Duties (Scotland and Ireland) Act, 1888, to the governing bodies of thirty-four towns,†	21,597
		Grant under the Purchase of Land (Ireland) Act, 1891, known as the Exchequer Contribution, paid to the six Municipal Boroughs which are now County Boroughs,‡ under the Local Government (Ireland) Act, 1898,	3,005
Harbours under Commissioners of Public Works,			9 686
Navigations under Commissioners of Public Works,			1,468
Clerks of the Peace,			1,383
Clerks of the Crown,			1,381
		Total,	384,473

* Section 8 (1) (i) of this Statute under which the Grant was payable has been repealed by the Agriculture and Technical Instruction (Ireland) Act, 1899.

† These towns are named in Table XXV. of the Appendices.

‡ The boroughs are named in the second schedule to the Local Government (Ireland) Act, 1898, viz., Dublin, Belfast, Cork, Limerick, Londonderry, and Waterford.

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TABLE SHOWING THE AMOUNT RAISED BY LOCAL TAXATION IN EACH OF THE LAST TWENTY-ONE YEARS.

YEAR.	Local taxation of Ireland.	Increase on amount in preceding year.	Decrease on amount in preceding year.	Increase per cent.	Decrease per cent.
	£	£	£		
1878, . . .	3,251,422	88,309	—	2·7	—
1879, . . .	3,368,113	115,691	—	3·6	—
1880, . . .	3,292,541	—	75,572	—	2·2
1881, . . .	3,391,430	98,889	—	3	—
1882, . . .	3,534,679	143,249	—	4·2	—
1883, . . .	3,778,315	243,636	—	6·9	—
1884, . . .	3,788,940	10,625	—	·3	—
1885, . . .	3,621,120	—	167,820	—	4·4
1886, . . .	3,492,672	—	128,448	—	3·5
1887, . . .	3,540,103	47,431	—	1·4	—
1888, . . .	3,575,472	35,369	—	1	—
1889, . . .	3,663,207	87,735	—	2·5	—
1890, . . .	3,559,093	—	104,114	—	2·8
1891, . . .	3,503,519	—	55,574	—	1·5
1892, . . .	3,590,239	86,720	—	2·4	—
1893, . . .	3,704,434	114,195	—	3·2	—
1894, . . .	3,749,422	44,988	—	1·2	—
1895, . . .	3,842,005	92,583	—	2·4	—
1896, . . .	3,975,651	133,846	—	3·4	—
1897, . . .	3,975,135	2,485	—	·06	—
1898, . . .	4,115,551	138,425	—	3·3	—

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, to correspond with the arrangement in column 1 of the table on page 5, and such observations as appeared to be necessary in regard to the nature and extent of taxation, the rating powers conferred on local authorities, the areas of taxation, the poundage rates made for the expenditure of 1898, &c., are prefixed in each case :—

I. County taxation.

II. Union „

III. Municipal „

IV. Taxation in districts chiefly municipal, but not levied by municipal bodies.

V. Receipts of Burial Boards.

VI. Taxation arising from Fees, Stamps, Fines, Dogs' Licence Duty, &c.

VII. Taxation produced by Tolls, Dues, &c.

VIII. Receipts on account of the Mercantile Marine Fund.

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I.—COUNTY TAXATION.

Grand Jury Cess.

The largest amount of local taxation in Ireland in 1898 was, as usual, produced by the rate assessed in Counties on occupiers, known as Grand Jury Cess.

This rate has now, however, ceased to be levied, as the system of fiscal administration under which it was made, and from which it derived its name, has been terminated, and a new form of county government established under the provisions of the Local Government (Ireland) Act, 1898. The management of the administrative and financial business of each county since the 1st of April, 1899, is vested in a Council elected by the local government electors of the county.* The barony has ceased to be an administrative area, and the expenses of the Council for county at large, union, and district charges,† in relation to such portion of the county as is not an urban district, are raised by means of the Poor Rate, which is made by the Council, on occupiers, twice a year.‡ The portion of these charges incurred in relation to an urban district included in a county is paid by the Council of the district on demand from the Council of the County.§

Presentments.

The presentments passed in 1898 for each branch of county expenditure are shown in the table on pages 22 and 23, which has been prepared from returns supplied by Secretaries of Grand Juries and Treasurers of Counties, by Treasurers of Boroughs in the cases of Dublin, Cork, and Limerick, and by the Town Clerk in the case of Waterford. The following summary of the table referred to shows the purposes to which the Grand Jury Cess has been applied, and the gross amount presented for each branch of expenditure in the year 1898 :—

	£	Percentage of Total.
Roads, footways, bridges, &c.,	838,276	52·23
Maintenance of lunatic asylums,	207,270	12·92
Miscellaneous,	146,058	9·1
Guarantees for railways, tramways, &c.,	97,410	6·07
Salaries of County officers,	100,398	6·26
Prison expenses,	15,156	·94
In discharge of debt :—		
To Government, £77,070		
To others than Government, 6,449		
	83,519	5·2
Infirmaries, hospitals, &c.,	83,629	5·21
Extra police,	4,116	·26
Valuation,	7,982	·5
Erection and repairs of Court and Sessions' houses,	17,092	1·06
Police for weights and measures,	3,939	·25
Total,	£1,604,845	100

The re-presentments and credits available towards this total amounted to £254,745, and the deduction of this sum left a net amount of £1,350,100 to be levied in 1898, an increase of £2,415 on the amount of the levy in 1897.

The sums presented for the construction, maintenance, and repairs of roads, footways, bridges, &c., in the year 1898 amounted to £838,276, being £37,613 more than in the preceding year, and forming, as will be seen by the foregoing summary, 52·23 per cent. of the total presentments, that is, practically about one-half, as has been usually the case. The next largest sum is that under the heading Maintenance of lunatic asylums, amounting to £207,270, an increase of £17,157 on the amount in the preceding year. The next is Miscellaneous, amounting to £146,058, in which is included the cost of registration of Parliamentary voters, jurors' expenses, compensation for malicious injuries,

* Section (1.) † Section 51 (3.) ‡ Section 51 (5). § Section 51 (2).

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cost of collection of the cess, printing, &c. The presentments for guarantees for railways, tramways, &c., amounted to £97,410, and the amount of the presentments for prison expenses was £15,156, as against £16,587 in 1897. The cost of the maintenance of prisons in Ireland, which was formerly borne by the Grand Jury Cess, is now defrayed from moneys voted by Parliament, under the General Prisons Act, 1877, and the foregoing sum provided chiefly for the annuities paid to former prison officers, £10,643 being required for this purpose, as against £12,051 in the preceding year. The presentments for extra police amounted to £4,116, being £9,690 less than in the previous year, the chief reductions occurring in Clare, Cork, Kerry, Limerick and the South Riding of Tipperary. This charge on county rates has greatly decreased in recent years.* The cost of valuation in each county is fixed by the Act 37 and 38 Vic., cap. 70, and, with the exception of the County of the City of Waterford, the respective amounts given in column 12 of the table on page 23, are the sums for which the counties are liable under that statute. In the case mentioned there was a deficiency of £18, which has, however, been provided for in the presentments passed in March, 1899. The presentments under the remaining heads do not call for any special observations, and exhibit no very marked differences from the amounts under the corresponding heads in the returns of the preceding year.

Poundage of Grand Jury Cess.

The average poundage of the Grand Jury Cess in 1898 in each county is given in column 21 of the table on page 23, and it will be seen thereby that, apart from the eight counties of cities and towns, the highest average was reached in Kerry, viz., 4*s.* 4¾*d.*, and the lowest in Meath, viz., 1*s.* 3*d.*, while the average for the whole of Ireland was 2*s.* 1¼*d.* By provinces, the average cess ranged in Ulster from 1*s.* 9*d.* in Cavan to 3*s.* 4*d.* in Donegal, in Munster from 1*s.* 10¼*d.* in Tipperary South Riding to 4*s.* 4¾*d.* in Kerry, in Leinster from 1*s.* 3*d.* in Meath to 2*s.* 4½*d.* in Dublin, and in Connaught from 1*s.* 8*d.* in Roscommon to 2*s.* 9½*d.* in Leitrim.

The average cess given in the table for each of the nineteen counties hereafter named applies only to that part of the county not included in a town or towns in which the roads, streets, bridges, &c., are maintained by municipal authority; these towns being wholly or partly exempt from the levy of Grand Jury Cess. The number of such towns is thirty, and their valuation amounts to about one-eighth of the entire valuation of Ireland. The counties in which they are situated are as follows:—Antrim, Armagh, Carlow, Cork, Down, Dublin, Fermanagh, Kerry, Londonderry, Louth, Queen's, Roscommon, Sligo, Tipperary North Riding, Tipperary South Riding, Waterford, Westmeath, Wexford, and Wicklow. The total average cess of 2*s.* 1¼*d.* applies in like manner to the whole country exclusive of these towns.

The towns referred to as partly exempt from the levy of Grand Jury Cess are Queenstown, Dungarvan, and Londonderry. In these towns control over the roads and streets was acquired by the municipal authorities in 1862, 1863, and 1864, respectively, but, in pursuance of the provisions of the local Act in each case, the proportion of Grand Jury Cess for purposes other than the maintenance of the roads and streets was levied in each of them during 1898. These rates were, respectively, 8¼*d.*, 1*s.* 6½*d.*, and 1*s.* 7¾*d.*, as shown in column 21 of the table referred to.

In each of the remaining twenty-seven towns an annual contribution is paid from town rates towards certain county charges, and the towns have been free, as a rule, from Grand Jury Cess. It has been ascertained, however, that, in the case of Tralee, a special assessment on account of malicious injuries, &c., was made in 1898, amounting to £875, which involved a cess of 1*s.* 4*d.*, as shown on page 23.

Four other municipalities, viz., the cities of Dublin, Cork, Limerick, and Waterford, were made free from the fiscal control of the Grand Jury in each case by special legislation; and prior to the passing of the Local Government (Ireland) Act, 1898, there were, therefore, thirty-four towns† in which jurisdiction with respect to the roads, streets, bridges, &c., therein was vested in municipal authorities. This number has now been increased to seventy-four by the operation of section 27 (1) (*b*) of that enactment.‡

* The cost of police in Ireland is again referred to on page 17.
† The 34 towns are named in Table XXV. of the Appendices.
‡ The 74 towns are those in Table XXII. of the Appendices.

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Receipts of County Authorities.

The receipts of each county authority during 1898, with the exception of those of the counties of the cities of Dublin, Cork, Limerick, and Waterford, which are included in municipal taxation for the reason mentioned in the preceding paragraph, will be found in a table on page 24, compiled from the abstracts of county accounts furnished by the Auditors of the Local Government Board, and they are summarized as follows :—

Receipts.	£	Percentage of Total.
Amount of Grand Jury cess collected,	1,273,655	85·94
From the Imperial taxes,	129,737	8·75
From local rates or taxes,	45,218	3·05
From loans,	2,898	·2
From other sources (including £16,133 received from the Dogs Licence Duty),	30,542	2·06
Total,	£1,482,050	100

II.—UNION TAXATION.

Poor Rate.

The Poor Rate levied by Boards of Guardians in Poor Law Unions under 1 & 2 Vic., cap. 56, has always produced the largest amount of local taxation next to Grand Jury Cess. This rate, however, is no longer leviable by the Guardians, as the Local Government (Ireland) Act, 1898, has transferred their business with respect to the making, levying, collecting, and recovering it in so much of each County as is not comprised in an urban District to the Council of the County,* and in an urban District to the Council of the District,† the money required for Poor Law purposes being supplied by the County Council on demand by the Guardians.‡ The area of charge for all the expenses of Boards of Guardians is now the Union,§ the Electoral Division having ceased to be an area for rating purposes.

Number of Unions.

There are at present 159 Poor Law Unions, and in 1898 their valuation varied from £1,138,610 in Belfast to £10,835 in Belmullet, the average valuation being £91,961.

Amount of Poor Rate assessed for the Financial Year ended in 1898.

To provide for the expenditure of the Unions during the financial year ended in 1898 the amount of poor rate assessed in Ulster was £232,757 ; in Munster, £367,523 ; in Leinster, £387,033 ; in Connaught, £115,299 ; the total of which came to £1,102,612. These amounts involved average poundages of 11¾*d.*, 2*s* 1½*d.*, 1*s.* 7¼*d.*, and 1*s.* 8¼*d.* for the provinces, respectively, and of 1*s.* 6½*d.* for all Ireland.

* Section 6 (*a*). † Section 28. ‡ Section 51 (1). § Section 43

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Receipts and Expenditure of Boards of Guardians.

The particulars of the collection and expenditure of the Poor Rate are fully set forth in the Annual Reports of the Local Government Board, and it is not considered necessary to insert here any fuller statement on the subject than the following brief summary, which shows the aggregate receipts of Boards of Guardians, the several purposes to which the Poor Rate was applied, and the amount expended under each head of outlay in the year ended in 1898.

Receipts and Expenditure during the Year ended the 29th of September, 1898, exclusive of Receipts and Payments under the Seed Supply Acts.

Receipts.	£	Expenditure.	£	Percentage of Total.
Poor Rate lodged,	1,087,920	In-Maintenance,	407,611	23·52
Parliamentary Grants,	297,355	Out-Relief,	216,170	13·54
Other receipts,	69,095	Maintenance of Blind and Deaf and Dumb in institutions, and cost of relief in extern hospitals,	19,481	1·22
Loans,	143,169	Salaries and rations of officers,	160,440	10·05
		Emigration expenses,	124	·01
		All other Poor Relief expenses,	177,507	11·11
		Total Poor Relief expenditure,	981,333	61·45
		Medical Charities, Vaccination, and Dispensary Houses Acts,	168,034	10·52
		Lunatic Asylums Act (Fees for examination of Lunatics),	3,194	·2
		Acts for Registration of Births, Deaths, and Marriages,	10,176	·64
		*Public Health Acts,	69,003	4·32
		*Burial Grounds,	8,128	·51
		Superannuation Acts,	13,436	·84
		*Contagious Diseases (Animals) Acts,	23,477	1·47
		Payments under National School Teachers' Act,	25,315	1·58
		*Payments under the Technical Instruction Act,	432	·03
		*Labourers Acts,	146,373	9·17
		*Parliamentary Franchise Acts,	18,705	1·17
		Jurors Act,	9,646	·8
		*Explosives Act,	1,607	·1
		Repayment of loans,	118,166	7·4
Total,	£1,597,539	Total expenditure,	£1,597,027	100

The expenditure under the Labourers Acts,* Public Health Acts,* and other Acts shown in the foregoing summary was largely defrayed from loans, and the deduction of the amounts so defrayed gives the net expenditure for poor relief £950,668, and the net total expenditure £1,416,648, the former being 67 per cent. of the latter.

The net expenditure in each Province and the poundages thereof on valuation are shown in the following table:—

—	Poor Relief Expenditure.	Poundage on Valuation.	Total Expenditure.	Poundage on Valuation.	Poundage of expenditure incurred for other purposes than the relief of the poor.
	£	s. d.	£	s. d.	s. d.
Ulster,	198,453	0 9¾	314,741	1 3½	0 5¾
Munster,	309,475	1 9¼	467,351	2 8¼	0 11
Leinster,	333,755	1 4½	480,488	1 11¾	0 7¼
Connaught,	108,985	1 7	154,070	2 2¾	0 7¾
Total, Ireland,	950,868	1 3½	1,416,648	1 11¼	0 7¾

* The administration of these Acts has been transferred by the Local Government (Ireland) Act, 1898, from Boards of Guardians, in some instances to County Councils, and in others to Rural District Councils.

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III.—MUNICIPAL TAXATION.

Town Rates.

There are one hundred and twenty towns in Ireland under municipal government, the accounts of which for the year 1898 are summarized in four tables in the Appendices.* At the time provision was made for the expenditure of these towns in 1898 they were constituted as follows :—

Under 3 & 4 Vic., cap. 108,	there were	11	towns	governed	by	Town Councils,	
„ 17 & 18 Vic., cap. 103,	„	90	„	„	„	„	Commissioners,
„ 9 Geo. IV., cap. 82,	„	6	„	„	„	„	„
And under special Acts,	„	12	„	and townships	governed	by	Commissioners.

The remaining town, Carrickfergus, was governed by Municipal Commissioners under section 16 of the first-named Act, and section 26 of 6 and 7 Vic., cap. 93, but the provisions of the Towns Improvement Act, 17 and 18 Vic., cap. 103, now apply to it, and to the six towns constituted under 9 Geo. IV., cap. 82, in pursuance of Section 41 of the Local Government (Ireland) Act, 1898.

The rate levied in towns is a poundage on valuation, and the following are the rating powers conferred on municipal authorities by the Legislature in the first two general Acts specified above. In addition thereto, in every town which is an urban district,† the Council of the district now make, levy, collect, and recover the Poor Rate, as already mentioned.

Section 133 of the Act 3 & 4 Vic., cap. 108, the Municipal Corporations (Ireland) Act, 1840, authorizes the Council of a borough to levy a rate on the owners, occupiers, or tenants of hereditaments situated therein, and Section 10 of the amending Act, 3 & 4 Vic., cap. 109, directs that the maximum borough rate in any borough shall be 1*s.* in the £, except in certain cases where it is limited to 3*d.* The provisions of the Act 17 and 18 Vic., cap. 103, are wholly or partly in operation in six of the towns constituted under the Act 3 and 4 Vic., cap. 108, the remaining five being debarred by Section 100 from adopting it. The Municipal Council in each of these five cases, however, possess additional rating powers under local Acts.

In towns under 17 & 18 Vic., cap. 103, the Towns Improvement (Ireland) Act, 1854, the rate is made on the occupier, and is limited to 1*s.*, save in those towns where the Commissioners supply water to the ratepayers under the provisions of the Act, in which cases it is limited to 1*s.* 6*d.* Section 62 provides that certain lands, as therein described, shall be rated on one-fourth only of their valuation.

In towns governed by special Acts the provisions of the Towns Improvement Act, either in whole or in part, have been, as a general rule, incorporated with the local Act as far as practicable.

* On pages 26 to 37.

† There are 74 such towns at present. See next page.

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Urban Districts.

A classification of the towns as urban sanitary districts, now urban districts, of which there are 74, and those which are not urban districts, of which the number is 46*, will be found on pages 56 and 57. The expenses payable by the governing bodies of the former, viz., urban district councils, in the execution of the Acts relating to public health are defrayed, in the case of the Council of a borough, out of the borough fund or borough rate, and in other cases, out of any rate leviable by the urban council throughout their whole district. Urban authorities are also empowered by Section 229 of the Public Health Act, 1878, to make and levy a private improvement rate for the purpose of discharging any expenses which they may have incurred, or to which they may become liable, as private improvement expenses.

Poundage of Town Rates.

The tables on pages 56 and 57, give the town rates levied for the expenditure of the year 1898, and it will be seen thereby that in urban districts the rates varied from 6*d.* in Kilrush to 7*s.* 6*d.* in Limerick. The rate in Limerick is an aggregate poundage, and includes, amongst others, the "General Purposes Rate" levied in lieu of Grand Jury Cess, which appears from column 21 of Table I. of the Appendices to have been 1*s.* 4¼*d.* Similarly in the cases of Cork and Dublin cities the respective rates of 7*s.* and 6*s.* 3*d.* include the rates in lieu of Grand Jury Cess given in the same table—viz., 1*s.* 4½*d.* and 1*s.* 2*d.* respectively. The rate of 5*s.* 7½*d.* in the case of Belfast includes a police rate of 1*s.* 4*d.* in the £ on valuations above £20, which is levied under the Act 8 and 9 Vic., cap. 142.† In the towns which are not urban districts the rates varied from 4*d.* in Athy, Bantry and Gilford, to 2*s.* in Arklow. This latter, however, includes 1*s.* which the Commissioners are required by section 7 of the Act 45 Vic., cap. 13, to levy as an additional rate to that under the Towns Improvement Act for the repayment of a certain portion of the expenditure incurred in connection with Arklow Harbour.

The total amount of town rates collected in 1898 was, as shown in the table on next page, £757,854, and, if all property within municipal areas were rated on full valuation and there were no exemptions from rating, this would represent an average poundage of 4*s.* 2*d.* on the aggregate valuation of the towns in which this amount was collected,‡ but it should be noted that this average exceeds the statutory limit of rating in many towns.

Towns wholly or partly exempt from Rates.

As will be seen by the tables referred to in the preceding paragraph, there were no rates assessed in the following twelve towns:—Cashel, Drogheda, Kells, Trim, Clonakilty, Skibbereen, Tuam, Belturbet, Callan, Fethard, Kilkenny, and Castlebar. As regards the last-named town it appears that its financial condition rendered the levying of a rate for 1898 unnecessary. The municipal revenue is derived in each of the first four towns from real property, in the next three from tolls levied at markets and fairs, and in the four immediately following partly from tolls and partly from property. The Commissioners of Wicklow are possessed of sufficient income to render the levying of rates for ordinary municipal purposes unnecessary, those given in the table being levied in connection with a supply of water provided by the urban

* See note at foot of page 57.
† The police rate on valuations of £20 and under is 8*d.* in the £.
‡ The number of such towns was 108.

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authority. Many towns have a considerable revenue arising from property, market tolls, and other permanent sources of income, and the sums received under these heads are, in every case, set forth in the town returns in the Appendices.

Valuation, Population, and Area of Towns.

The valuation, population, and area of each town, together with the Act or Acts under which each is constituted, will be found on pages 56 and 57, and, as will be seen thereby, the valuation of the urban districts at present amounts to £3,436,245, and of the towns which are not urban districts to £255,887, making a total of £3,692,132, or nearly one-fourth of the total valuation of Ireland.

Receipts and Expenditure of Town Authorities.

The receipts of the various municipal authorities are grouped together in Part I. of the following table to facilitate comparison of the amounts collected by the different classes of town authorities, and they are divided into—(1) rates on real property; (2) tolls and market charges, dues, and fees; (3) from rents and other sources; (4) from borrowed money and the issue of stock; (5) from the Imperial taxes; and (6) from Grand Jury cess, or other local tax.

The various purposes to which town rates are applied are shown in Part II., on the following page.

Part I.—Receipts.

Receipts.	Towns under Town Councils.	Towns having Commissioners under Act of 1854.	Towns having Commissioners under special Acts	Towns under Lighting and Cleansing Commissioners.	Total Receipts.	Per-centage.
	£	£	£	£	£	
1. Rates on real property, . .	567,773	71,641	117,049	1,391	757,854	57·17
2. Tolls, and Market charges, Dues, and Fees, . . .	41,744	7,068	3,199	59	52,070	3·93
3. Rents, and other sources, . .	183,205	26,116	25,976	2,377	237,674	17·93
4. From borrowed money and from the issue of stock, . .	147,414	30,378	47,737	—	225,529	17·02
5. From the Imperial taxes, . .	28,115	2,092	4,159	8	34,374	2·59
6. From Grand Jury cess, or other local tax, . . .	14,107	3,329	534	—	17,970	1·36
Total, . . .	982,358	140,624	198,654	3,835	1,325,471	100

It appears from this table, that of the total receipts of town authorities in Ireland—£1,325,471—£757,854, or 57·17 per cent., was from rates on real property; £225,529, or 17·02 per cent., was from money borrowed on the security of the rates and realized by the issue of stock; £237,674, or 17·93 per cent., was from rents and other sources; £52,070, or 3·93 per cent., was from tolls and market charges, dues, and fees; £34,374, or 2·59 per cent., was from the Imperial taxes; and £17,970, or 1·36 per cent., was from Grand Jury cess, or other local tax.

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PART II.—EXPENDITURE.

EXPENDITURE.	Towns under Town Councils.	Towns having Commissioners under Act of 1854.	Towns having Commissioners under special Acts.	Towns under Lighting and Cleansing Commissioners.	Total Expenditure.	Per-centage.
	£	£	£	£	£	
Payments in respect of borrowed money, and expenditure unclassed, . .	414,609	60,948	81,130	2,381	569,068	40·61
Water supply, . . .	64,334	21,226	17,070	90	92,720	6·73
Paving and repairs of streets, .	142,010	12,806	32,423	15	187,054	13·59
County charges paid out of Grand Jury cess by certain Town Councils, and payments in aid of Grand Jury cess in other cases, . . .	90,666	6,403	11,360	—	108,429	7·88
Building, demolition of walls, &c., .	48,061	13,401	17,491	—	78,953	5·73
Lighting, including lamps, pipes, &c., .	48,733	12,427	8,696	1,033	68,869	6
Making sewers or drains, and for other sanitary purposes, . . .	126,039	6,306	24,113	226	156,883	11·38
Cleansing and watering streets, .	89,596	5,972	6,454	169	102,131	7·42
Watching, ...	18,947	334	108	160	19,549	1·42
Expenses under the Irish Education Act, 1892, ...	1,720	960	487	106	3,273	·24
Total, . .	1,032,716	140,683	199,332	4,169	1,376,799	100

The total expenditure under the Irish Education Act, 1892, as will be seen by this table, amounted in the year 1898 to £3,273, being an increase of £664 on the amount in the previous year. By Provinces this expenditure was incurred as follows :—Ulster, £2,361 ; Munster, £300 ; Leinster, £605 ; and Connaught, £7.

IV.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT NOT LEVIED BY MUNICIPAL BODIES.

(*a.*) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are incorporated for the purpose of supplying water to the City of Belfast and certain adjacent districts. The Commissioners are empowered to levy the following rates:—A domestic water rate not exceeding 1*s.* 8*d.* in the pound, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall be only 2*d.* in the pound. The rates assessed for the year ended 31st October, 1898, were 1*s.* and 3*d.*, respectively.

The receipts and expenditure of the Commissioners for that year, are included in Table VI. of the Appendices for purposes of convenience, and they are summarized as follows :—

Receipts.	£	*Expenditure.*	£
Rates, . . .	39,334	Water supply, . . .	153,638
Money borrowed, . .	206,180	Payments on account of borrowed money, . . .	70,078
From local taxes, . .	1,258	Other expenses, . .	1,200
Other receipts, . .	46,138		
Total, . .	£292,910	Total, . .	£224,916

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(*b.*) Rutland-square Tax (Dublin).

Under the Act 25 George 3, cap. 43 (Irelnnd), sections 20 and 21, the Governors of the Rotunda Hospital levy a tax on the occupiers of the honses on the east, north, and west sides of Rutland-square for the purpose of lighting those sides of the square, and for keeping the railiogs of the enclosure in repair, the balance to be applied townrds the maintenance of the hospital. This tax is not a poundage on valuation like all other taxes on real property dealt with in these returos, but is a charge on each house in the square of 1*s.* 9*d.* per foot of the frontage thereof, together with a fixed annual payment by tho residents for each light or lamp in front of thoir houses. There was received on acconnt of this tax in the year ended the 31st of March, 1898, a sum of £315 17*s.* 1*d.*, of which £121 9*s.* 0*d.* was applied to purposes of lighting, and £194 8*s.* 1*d.* in aid of tho hospital. The receipts and expenditure in this case are also included in Table VI.

(*c.*) Taxation in aid of the cost of Police.

Under Section 4 of the Act 1 aud 2 Vic., cap. 25, a rate of 8*d.* in the pound on valuation is assessod within the police district of Dublin Metropolis, as defined in the Act, in aid of the cost of tho Dublin Metropolitan Police, and the amount produced therehy, together with the sums received from pawnbrokers' licences, publicans' certificates, &c., which were paid over to the Treasury for the year ended the 31st of March, 1899, are given in Table VIII., of which the following is a summary:—

	£	£
Rates on houses and land,	36,238	
Carriage duty,	3,986	
		40,224
Taxes peculiar to Dublin:—		
Pawnbrokers' licences,	4,061	
Publicans' and pedlars' certificates,	508	
		4,569
Taxes connected with police courts rather than with police:—		
Fines and penalties from police courts,	4,686	
Fees from police courts,	1,657	
		6,543
Total,		£51,336

The cost of police iu Irolnnd is charged on Imperial not local fnnds, but, in addition to the foregoiug, thore ore certain sums produced by local taxation which are applied in aid of tho amounts annually votod by Parliament for the maintenance of police.

In any county in which a force of the Royal Irish Constahulary in excess of the allotted qnota is found to be necessary one-half the cost of such extra force is charged on the Grand Jury Cess, and it will be seen by Table I. of the Appendices that the presentments passed by Grand Juries in 1898 for the msintenance of extra police amounted to £4,116, being, as nlready mentioned, £9,690 less than in 1897.

The only charge on town rates for police occure in the cities of Belfast and Londonderry, and in those cases tho clnrge is made for one-half the cost of an extra force, and for services rendered by the Constabulary in performing the duties of a night watch. The cost of police to those cities is regulated, respectively, hy the Acts 28 and 29 Vic., cap. 70, and 33 and 34 Vic., cap. 83, and it amounted in Belfast to £14,414, and in Loodonderry to £2,952, for tho year 1898.

The charge to local rates in Ireland for the cost of police in 1898 may, therefore, be set down as amountiug to £58,000, or 4 per cent. of the total cost; the eums voted hy Parliament for the two branches of police service for the year ended in March, 1899, amounting to £1,449,010, viz., £94,453 for the Dubliu Metropolitan Police, and £1,354,557 for the Royal Irish Constabulary.

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(*d.*) Taxation in connection with the Port and Docks Board, Dublin.

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the city of Dublin shall be provided by a tax to be levied within the police district of the Metropolis, and by a further Statute, 39 and 40 Vic., cap. lxxxv., that the repayment of a loan obtained thereunder for the erection and maintenance of two bridges across the River Liffey shall be effected by means of a "bridge rate" to be levied upon the "bridge area," which is defined as comprising the Dublin Metropolitan Police District, the portion of the township of New Kilmainham which is not comprised in the Metropolitan Police District, the township of Clontarf, and a part of the county of Dublin as therein described, called the "intermediate district." It is also provided by the latter Act that the bridge rate shall cease to be imposed when the loan obtained for the erection of the bridges referred to shall have been discharged, and that thenceforward the provisions of the first-named Act, as above mentioned, shall apply in regard to their maintenance. This rate for 1898 was 1*d.* in the pound on valuation, and the lodgments made in respect thereof to the credit of the Port and Docks Board during the year amounted to £4,524, as may be seen by Table IX. of the Appendices.

The loan obtained for the erection of the two bridges amounted to £118,765, of which there had been repaid at the end of 1898 a sum of £94,185.

V.—RECEIPTS OF BURIAL BOARDS.

By Section 160 of the Public Health (Ireland) Act, 1878, 41 & 42 Vic., cap. 52, it is enacted that the Sanitary Authority of each Sanitary District, except towns or townships having Commissioners under local Acts,* shall be the burial board for such district, and that the Guardians of the union or unions in which the towns or townships referred to may be situate shall be the burial board in such cases.

The receipts and expenditure of rural and urban burial boards are included, respectively, in those of Boards of Guardians, and in the town returns given herein, and the details of the receipts and expenditure of the burial boards are given in Table X. of the Appendices.

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied to the remuneration of officers of local courts, and in some instances is applied in aid of Grand Jury Cess and Town Rates, as shown hereafter.

As regards the officers styled Clerks of the Peace and Clerks of the Crown, whose salaries are charged on local rates, it should be stated that there are at present only 14 of the former and 13 of the latter, the County Officers and Courts (Ireland) Act, 1877, having made provision for the uniting of these two offices by His Excellency the Lord Lieutenant when a vacancy occurs in either, and for the appointment to the united office of a person to be styled Clerk of the Crown and Peace, whose salary is paid out of funds provided by Parliament.

(*a.*) *Clerks of the Peace.*

	£
Salaries and emoluments from Grand Jury cess,	9,505
Received from the Imperial taxes,	1,383
Other emoluments,	2,420
Total,	£13,308

* This exception has been repealed by Section 20 of the Local Government (Ireland) Act, 1898, so that all Urban District Councils are now the burial boards for their districts.

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(*b.*) *Clerks of the Crown.*

	£
Salaries and other payments from Grand Jury cess,	2,743
Emoluments from the Imperial taxes,	1,381
Other emoluments,	338
Total,	£4,462

(*c.*) *Petty Sessions Clerks.*

The receipts from Petty Sessions stamps and Crown fines, and the application thereof, are shown in the following summary :—

Receipts.	£
Produce of Petty Sessions stamps,	24,911
Produce of Crown fines,	27,420
Dividends,	5,804
Amount transferred from Dogs Act fund,	26,666
Total,	£84,801

Application.	£
Officers of local courts,	71,290
Treasurers of Boroughs, and private parties,	8,187
Royal Irish Constabulary fund,	1,696
Cattle Disease account,	120
Total,	£81,293

The salaries, and retiring allowances of the clerks of Petty Sessions, are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and to secure the fund from variation in consequence of fluctuation in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorized by the Act 44 & 45 Vic., cap. 18, to deduct from the Dogs Licence Duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any one year, and to add it to the fund.

(*d.*) *The Dogs Licence Duty.*

The collection of the dogs licence duty is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks, so that an abstract only is given in Table XIV. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding section. The surplus of the duty, after providing for the cost of collection is paid over in aid of Grand Jury cess and Town rates.

Receipts.	£
Amount of the Dogs Licence Duty,	40,889
Dividends,	389
Total,	£41,278

Application.	£
In aid of Grand Jury cess,	16,133
In aid of Town rates,	1,640
Cost of postage, &c.,	50
Deducted and added to Fines and Fees fund, by order of the Lord Lieutenant,	23,455
Total,	£41,278

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VII.—TAXATION PRODUCED BY TOLLS, DUES, &c.

(*a.*) Harbour Authorities.

The receipts and expenditure of the Harbour Authorities are shown in the following summary of Table XV.:—

Receipts.	£	*Expenditure.*	£
Import and export tonnage and ballast dues,	170,436	New works and improvements,	61,945
Harbour, port, anchorage, buoy, and beconage tolls,	89,551	Repairs and maintenance of works,	63,493
Pilotage dues,	11,515	Payments in respect of borrowed money,	15,008
Wharf, pier, quay, and dock dues,	53,459	Payments not classed,	60,736
Receipts not classed,	27,878	Interest, annuities, &c.,	104,791
Rents, use of lighter boats, &c.,	46,686	Wages,	43,878
Lighthouse or floating light dues,	869	Salaries,	34,336
Sale of materials,	657	Plant, such as dredgers, buoys, beacons, &c.,	11,498
Money borrowed on bond,	12,608	Lighting harbours, docks, &c.,	6,051
From the Imperial taxes,	9,686	Rents, rates, taxes, &c.,	12,239
From Grand Jury cess, or other local tax,	2,803	Law expenses,	9,927
		Repayments through Treasury to Imperial taxes,	—
		Lighthouses and floating lights,	4,561
		Repayments to Grand Jury cess,	—
Total,	£425,948	Total,	£428,463

(*b.*) Inland Navigations.

(1.). *Maintained out of Grand Jury Cess.*

Receipts.	£	*Expenditure.*	£
From Grand Jury cess,	1,485	Works,	1,633
Tolls,	270	Salaries and incidentals,	876
Other receipts,	118		
Total,	£1,873	Total,	£2,309

(2.) *Maintained out of the Imperial taxes, or by receipts from Tolls, &c.*

Receipts.	£	*Expenditure.*	£
Parliamentary grant,	1,468	Works,	5,057
Tolls,	2,941	Salaries and incidentals,	2,370
Receipts not classed,	2,815		
Total,	£7,224	Total,	£7,427

VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of the Mercantile Marine Fund given in Table XIX:—

	£	£
Light dues,		14,979
Fees under Merchant Shipping Act, viz.:—		
On examination of masters, mates, and engineers,	234	
On renewal of certificates,	6	
On engagement or discharge of crews,	98	
In respect of the survey of vessels,	2,965	
		3,303
Total,		£18,282

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Arterial Drainage.

Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £34,013 and the sum repaid out of county cess was £1,957, as may be seen by Table XVIII. on pages 50 and 51.

Loans outstanding against local authorities.

Table XXI. on pages 52 to 55 gives the amounts due on account of loans by the several town and harbour authorities, joint burial boards, and the Belfast City and District Water Commissioners at the close of the financial year ended in 1898.

The loans due by Boards of Guardians on the 29th of September of that year will be found summarized at page 39 of the 27th Annual Report of the Local Government Board, and shown in detail in the Appendix thereto.

The following is a summary of the amount due in respect of loans by each class of local authority named in table XXI., and by Boards of Guardians.

—	Town Councils.	Commissioners under Towns Improvement Act.	Commissioners under 9 George IV., cap. 82.	Commissioners under Special Acts.	Harbour Authorities.	Belfast City and District Water Commissioners.	Joint Burial Boards.	Boards of Guardians.	Total.
1.	2.	3.	4	5.	6.	7.	8.	9.	10.
	£	£	£	£	£	£	£	£	£
Balances of loans and amount of stock outstanding at close of financial year ended in 1898. .	3,862,412	425,300	22,400	691,909	2,031,524	1,247,220	7,217	2,155,603	11,043,581

The net amount of the loans obtained under the Seed Supply and Potato Spraying (Ireland) Act, 1898, viz., £69,831, is included in column 9 of this table. One-half this amount (£34,915), however, was not payable until the 1st of September, 1899, and the balance will not fall due until the corresponding date in the following year.

In addition to the debts of harbour authorities given in column 6 of this table, sums amounting to £9,472 remained due on account of loans advanced to Grand Juries for harbour purposes.

Note.—*Deductions on account of duplicate entries, &c.*

In the case of Grand Jury taxation the other receipts given on page 24 have been reduced by £16,133, received from the Dogs licence duty, and by a sum of £935, which was not part of the taxation of the year, although brought into the accounts; in that of Union taxation the other receipts of Boards of Guardians on page 12 have been reduced by £2,737 on account of duplicate entries, and £4,810 received as repayment of relief; while as regards town taxation the other receipts on page 15, viz., £237,674, have been reduced by the following sums:—£5,903 received from Petty Sessions Stamps and Crown fines, £1,640 from the Dogs licence duty, and sums amounting to £29,640, a portion of which appears twice in the accounts of local bodies the remainder being grants or contributions made for specific purposes, thereby reducing the amount of such receipts to £200,491.

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APPENDICES.

I.—Summary of Grand Jury Cess, and of rates in lieu of Grand Jury Cess, in the cases of the Counties

Counties.	Roads and Bridges.		Court or Sessions' houses, erection and repairs.	County officers' salaries.	Prison Expenses.			Infirmaries, Hospitals, Reformatories and Industrial Schools.	Maintenance of Lunatic Asylums.
	New.	Repairs.			Prison and Bridewell officers' annuities, &c.	Other expenses.	Police, for conveyance of prisoners and payments to witnesses.		
1	2	3	4	5	6	7	8	9	10
	£	£	£	£	£	£	£	£	£
Antrim,	11,432	46,800	250	3,581	609	–	136	7,108	11,391
Armagh,	756	30,850	128	2,262	82	–	74	1,396	7,967
Carlow,	–	2,804	85	1,402	279	–	28	607	2,220
Carrickfergus, Co. of the Town,	360	1,884	–	368	–	–	4	13	395
Cavan,	240	13,168	100	1,401	157	–	250	922	6,273
Clare,	655	24,337	107	2,231	272	–	60	2,024	4,984
Cork,	10,433	68,270	566	9,794	721	–	385	3,985	14,728
Cork, County of the City,	–	–	50	178	332	54	7	3,465	4,250
Donegal,	1,630	31,040	–	3,508	246	–	300	1,897	7,546
Down,	150	58,789	300	2,618	375	–	96	1,460	7,636
Drogheda, County of the Town,	603	562	50	365	–	–	12	303	299
Dublin,	2,748	41,623	100	4,576	112	–	20	4,800	6,961
Dublin, County of the City,	–	–	112	1,812	1,157	–	16	18,212	13,361
Fermanagh,	794	14,987	116	2,009	415	–	110	1,446	2,737
Galway,	992	25,108	1,951	6,560	116	3	270	2,086	7,333
Galway, County of the Town,	78	854	56	709	–	–	23	664	286
Kerry,	2,705	23,848	200	2,060	792	–	262	2,752	6,269
Kildare,	91	12,171	–	2,459	53	–	86	390	2,999
Kilkenny,	–	24,026	20	4,074	176	–	51	1,580	5,067
Kilkenny, County of the City,	40	643	6	506	42	–	1	381	1,153
King's County,	558	13,106	50	1,902	231	–	50	968	3,490
Leitrim,	1,278	8,708	433	2,350	155	–	148	724	2,837
Limerick,	1,801	33,458	390	4,367	282	–	116	2,238	4,999
Limerick, County of the City,	–	–	97	71	195	–	7	1,469	1,703
Londonderry,	383	23,144	2,818	4,110	204	3	99	1,896	6,898
Longford,	268	7,366	–	1,724	107	–	75	1,022	4,397
Louth,	1,085	11,177	181	2,006	78	–	65	1,100	3,063
Mayo,	1,778	18,699	710	4,417	504	–	213	2,736	6,987
Meath,	240	20,327	2,304	2,901	177	–	140	1,483	6,960
Monaghan,	420	14,836	131	2,680	167	–	73	2,182	4,227
Queen's County,	362	15,290	213	1,096	115	–	70	1,038	3,737
Roscommon,	38	18,407	89	1,901	23	–	200	2,046	2,381
Sligo,	2,309	11,430	72	1,411	101	–	160	2,500	3,301
Tipperary, North Riding,	522	20,492	70	2,261	474	–	126	673	4,559
Tipperary, South Riding,	–	22,357	400	3,324	518	–	96	930	6,451
Tyrone,	6,571	45,324	3,686	3,230	340	–	191	2,090	8,363
Waterford,	489	15,281	411	3,864	202	–	41	837	4,416
Waterford, County of the City,	–	567	238	233	127	–	–	1,338	2,097
Westmeath,	907	12,890	258	1,145	183	–	80	1,070	7,031
Wexford,	1,038	20,213	85	3,290	112	–	280	1,537	6,000
Wicklow,	–	14,524	200	1,312	338	–	75	723	3,599
Total,	53,813	784,463	17,092	100,398	10,842	80	4,483	88,628	207,210

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APPENDICES.

of the cities of Cork, Dublin, Limerick, and Waterford, authorized to be levied in the year 1898.

Repayments.				Police, for Weights and Measures.	In respect of Guarantees for Tramways, Railways, &c.	Miscellaneous.	Gross amount of presentments.	Amount of re-presentments, and other credits.	Net Amount of Grand Jury Cess to be levied.	Average poundage of County Cess levied in 1898.	COUNTIES, AND CERTAIN TOWNS.
To Government.			To others than to Government.								
For extra police.	For valuation	In discharge of debt by instalments.									
11	12	13	14	15	16	17	18	19	20	21	22
£	£	£	£	£	£	£	£	£	£	s. d.	
14	480	3,868	4,906	248	414	8,562	102,910	20,021	82,889	2 3	Antrim.
194	215	6,742	–	39	–	4,678	52,468	9,892	42,776	2 1½	Armagh.
–	76	625	–	62	1,110	1,483	17,675	1,985	15,690	2 0	Carlow.
–	10	383	–	–	442	296	4,186	–	4,186	2 8½	Carrickfergus, Co. of the Town.
–	200	1,683	–	145	1,687	2,816	28,147	3,756	24,391	1 6	Cavan.
1,718	255	1,563	–	96	11,417	6,167	54,887	16,627	38,260	2 4½	Clare.
41	505	4,207	–	254	18,923	10,742	141,556	17,388	122,915	2 3½	Cork.
									756	0 8½	Queenstown.
–	75	789	754	45	–	1,726	11,722	388	11,356	1 4½	Cork, County of the City.
–	230	2,866	–	210	1,873	11,176	32,218	11,713	50,506	3 4	Donegal.
53	365	1,863	270	–	610	10,582	64,898	13,176	71,722	1 11	Down.
–	20	739	–	–	–	212	2,172	162	3,010	2 6	Drogheda, County of the Town.
–	380	1,669	–	60	578	4,598	68,426	22,576	46,848	2 4½	Dublin.
–	200	4,277	–	–	–	7,740	44,286	4,248	40,636	1 2	Dublin, County of the City.
–	160	1,216	–	98	948	1,794	26,850	5,018	21,832	1 11	Fermanagh.
467	440	3,118	–	365	1,075	5,096	53,867	7,527	46,340	2 1	Galway.
6	30	224	–	4	–	510	3,443	856	2,584	1 6½	Galway, County of the Town.
581	265	6,606	–	280	18,712	6,018	78,270	10,597	81,898	4 4½	Kerry.
									875	1 4	Tralee Town.
22	150	672	–	63	–	2,216	28,377	4,553	23,824	1 4½	Kildare.
–	166	1,886	–	100	–	1,347	36,211	4,347	33,964	2 0	Kilkenny.
1	25	204	–	7	–	461	3,360	803	2,757	3 1½	Kilkenny, County of the City.
–	145	1,796	–	90	1,682	2,456	25,629	3,870	21,759	1 8	King's County.
–	190	109	–	120	6,727	1,002	24,835	5,511	19,328	2 6½	Leitrim.
1,911	240	1,018	–	90	265	4,085	64,365	10,025	44,340	1 10½	Limerick.
–	40	316	316	11	–	386	4,644	175	4,669	1 4½	Limerick, County of the City.
–	205	6,091	–	170	3,578	7,224	55,733	5,572	42,750	2 8½	Londonderry County.
									7,411	1 7½	Londonderry City.
–	140	1,338	–	83	100	868	17,489	1,770	15,699	2 0½	Longford.
–	105	1,493	–	90	1,133	1,307	22,643	2,232	20,611	2 1½	Louth.
110	380	3,352	–	215	5,135	3,024	48,232	7,962	40,270	2 6½	Mayo.
–	180	1,946	–	70	–	2,189	36,977	4,605	34,372	1 3	Meath
–	140	1,173	–	110	–	4,546	30,709	4,318	26,393	1 10	Monaghan.
–	145	1,719	–	90	–	2,770	26,635	3,003	23,632	1 10	Queen's County.
–	230	1,890	–	150	–	2,951	28,178	3,789	24,409	1 8	Roscommon.
–	210	420	–	70	846	2,748	25,677	5,249	20,326	2 0½	Sligo.
–	190	1,003	–	87	–	1,777	22,226	4,646	27,583	2 0	Tipperary, North Riding.
–	205	1,244	–	220	2,765	3,186	41,681	5,618	35,862	1 10½	Tipperary, South Riding.
157	270	1,287	–	150	5,064	5,828	80,751	15,332	65,416	2 10½	Tyrone.
–	190	8,646	–	77	12,453	1,649	42,156	4,182	37,330	2 10	Waterford.
									825	1 8½	Dungarvan Town.
–	17	499	–	30	1,647	1,582	6,585	441	8,144	3 5½	Waterford, County of the City.
	186	1,948	–	50	–	2,857	27,883	2,586	25,297	1 7½	Westmeath.
–	135	2,067	–	10	–	2,464	37,244	5,121	32,123	1 8½	Wexford.
–	176	2,226	–	60	436	1,616	25,587	2,639	22,743	1 9½	Wicklow.
4,116	7,982	77,070	6,446	3,633	67,410	148,058	1,504,945	254,745	1,350,100	2 1½	Total.

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II.—SUMMARY, showing the amount of Grand Jury Cess, and other receipts, in each County by the Auditors of the

Counties (37).	Receipts.										
	Balance in favour.	County Cess lodged with Treasurer.	Probate Duty Grant.	Other contributions from Imperial funds for special purposes.	From Paymaster General for expenses of prosecutors and witnesses.	From local rates or taxes.	Loans.	Other receipts.	Total receipts.	Balance against.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	£	£	£	£	£	£	£	£	£	£	£
Antrim,	15,595	75,761	6,193	1,000	742	20,859	1,857	1,965	114,177	—	120,772
Armagh,	5,301	43,815	2,738	105	45	916	—	861	48,478	—	53,830
Carlow,	2,213	16,269	617	—	379	243	—	282	18,087	—	20,400
Carrickfergus, Co. of the Town,	946	3,376	197	—	3	—	—	87	3,662	—	4,610
Cavan,	3,166	24,848	1,768	433	152	—	837	674	28,612	—	31,778
Clare,	19,184	43,123	2,543	2,022	413	25	—	758	60,783	—	69,977
Cork,	16,277	112,436	8,584	5,055	936	168	—	3,206	130,439	—	146,716
Donegal,	7,991	48,948	2,737	431	429	—	—	1,097	53,642	—	61,633
Down,	12,702	71,944	5,495	—	253	738	—	1,574	80,004	—	92,706
Drogheda, Co. of the Town,	174	3,108	84	—	69	—	—	67	3,376	—	3,550
Dublin County,	16,293	48,734	3,483	—	200	13,103	—	2,227	67,857	—	83,150
Fermanagh,	6,307	22,146	1,276	405	47	—	—	514	24,388	—	31,295
Galway,	13,809	46,876	2,508	1,359	861	102	—	1,093	52,502	—	66,371
Galway, Co. of the Town,	1,649	3,433	72	—	38	—	—	101	3,734	—	5,383
Kerry,	1,726	57,641	4,313	3,737	845	687	200	2,364	72,313	—	74,577
Kildare,	2,106	23,193	1,536	384	201	—	—	1,288	26,502	—	28,608
Kilkenny,	2,908	34,201	2,567	—	108	—	—	653	37,739	—	40,647
Kilkenny, Co. of the City,	336	2,469	62	—	11	—	—	176	2,712	43	3,091
King's County,	4,833	23,314	1,602	—	102	—	—	831	25,089	—	29,922
Leitrim,	5,013	13,601	1,066	3,015	430	—	—	314	24,720	—	29,742
Limerick,	6,913	40,559	3,722	—	743	415	—	743	52,187	—	59,102
Londonderry,	7,943	43,861	2,911	—	250	—	—	643	52,095	—	60,042
Longford,	874	13,713	730	—	102	—	—	379	16,003	—	17,888
Louth,	7,839	20,243	1,643	—	114	83	204	324	23,006	—	30,934
Mayo,	3,312	30,097	2,358	2,533	1,384	—	—	1,072	46,294	—	52,506
Meath,	6,149	32,013	2,229	—	221	—	—	471	34,934	—	40,083
Monaghan,	—	29,705	2,033	—	114	—	—	433	32,284	—	32,284
Queen's County,	6,991	22,420	1,907	—	190	27	—	480	24,963	—	31,954
Roscommon,	3,850	25,107	1,691	—	306	63	—	884	27,051	—	31,001
Sligo,	3,138	22,531	1,602	1,024	356	018	—	428	33,859	—	29,997
Tipperary, North Riding,	9,352	28,212	2,136	—	301	133	—	501	31,373	—	40,725
Tipperary, South Riding,	8,089	30,111	2,506	—	350	457	—	840	43,266	—	51,325
Tyrone,	15,037	60,009	5,016	2,020	309	—	—	1,197	68,761	—	84,418
Waterford,	5,278	38,856	2,828	—	158	84	—	494	42,120	—	47,398
Westmeath,	1,343	25,369	1,458	—	523	210	—	400	27,960	—	29,312
Wexford,	9,385	33,345	2,707	—	68	—	—	769	36,889	—	45,274
Wicklow,	4,273	21,730	1,387	407	122	27	—	454	24,127	—	28,409
Total,	221,058	1,273,655	88,826	28,892	12,019	45,218	2,898	30,542	1,482,050	43	1,713,151

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during the year 1898, with the expenditure thereof, prepared from the abstracts furnished Local Government Board.

Expenditure.									Counties. (37)
Balance against.	Payments made on queries and presentments	Payments on Court Orders to prosecutors and witnesses.	Payments to contractors out of loans.	Payments in respect of baronial guarantees.	Miscellaneous.	Total expenditure.	Balance in favour.	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
£	£	£	£	£	£	£	£	£	
—	94,373	1,057	1,038	414	17,674	115,156	14,616	129,772	Antrim.
—	52,942	159	—	—	—	53,101	738	53,839	Armagh.
—	18,020	100	—	1,110	—	17,230	2,570	20,400	Carlow.
—	3,370	8	—	442	—	3,815	764	4,610	Carrickfergus, Co. of the Town.
—	25,993	200	337	3,623	—	30,653	1,125	31,778	Cavan.
—	37,104	221	—	10,747	—	48,072	12,905	60,977	Clare.
—	122,498	1,090	—	21,930	192	145,710	1,003	146,713	Cork.
—	43,008	606	—	2,015	—	51,629	10,104	61,733	Donegal.
—	72,213	320	—	310	12	77,055	15,651	92,706	Down.
—	3,089	71	—	—	—	3,160	390	3,550	Drogheda, Co. of the Town.
—	59,463	285	—	623	151	59,512	23,638	83,150	Dublin County.
—	24,394	33	—	984	—	25,411	5,884	31,295	Fermanagh.
—	50,825	655	—	2,744	—	54,224	12,147	66,371	Galway.
—	3,953	28	—	—	—	3,981	1,302	5,283	Galway, Co. of the Town.
—	49,690	511	1	12,712	—	62,914	5,663	74,577	Kerry.
—	27,403	222	—	—	21	27,706	992	28,698	Kildare.
—	38,937	156	—	—	—	39 093	1,554	40,647	Kilkenny.
—	3,074	17	—	—	—	3,091	—	3 091	Kilkenny, Co. of the City.
—	22,536	154	—	1,681	—	24,370	6,252	30,622	King's County.
—	12,059	372	—	7,146	—	25,576	4,166	33,742	Leitrim.
—	48,444	372	—	308	400	49,424	9,678	59,102	Limerick.
—	49,818	228	166	3,347	—	53,579	7,064	60,813	Londonderry.
—	16,891	65	—	100	—	17,056	782	17,838	Longford.
—	21,268	130	—	1,133	330	22,851	8,083	30 934	Louth.
—	46,525	528	—	5,166	6	46,225	6,281	52,506	Mayo.
—	36,781	152	160	—	—	37,093	2,990	40,083	Meath.
818	29,435	125	—	—	—	29,560	1,906	32,284	Monaghan.
—	24,856	195	19	—	—	24,971	6,983	31,954	Queen's County.
—	28,295	247	—	—	—	28,542	2,953	31,501	Roscommon.
—	24,429	448	—	1,888	—	26,765	3,222	29,997	Sligo.
—	36,965	208	160	—	110	36,463	4,262	40,725	Tipperary, North Riding.
—	43,847	294	—	1,377	—	45,518	5,807	51,325	Tipperary South Riding.
—	59,849	840	—	5,064	—	65,053	18,365	84,418	Tyrone.
—	30,434	60	—	12,453	—	42,967	4,431	47,393	Waterford.
—	27,447	523	—	—	3	27,978	1,334	29,312	Westmeath
—	37,385	108	—	—	—	37,493	7,781	45,274	Wexford.
—	25,978	235	—	473	—	26,686	1,717	28,400	Wicklow.
818	1,359,978	10,453	2,962	103,990	18,899	1,496,280	216,053	1,713,181	Total.

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III.—POOR RATE.—The SUMMARY STATEMENT of the receipts and

IV.—TOWN COUNCILS.—SUMMARY STATEMENT showing the receipts

(NOTE.—The towns in this table are those named in the Act 3 and 4 Vic., cap. 108, schedule A.,

RECEIPTS.

CITIES AND CORPORATE TOWNS, ARRANGED IN PROVINCES. (11)	Balances in favour at the commencement of the year.	RECEIPTS. Borough rate.	Improvement rate.	Burial rate.	Other rates.	Presentments in lieu of Grand Jury cess.	From Parliamentary Grants, &c.	From Grand Jury cess, or other local tax.	From markets, &c.	Dues.
LEINSTER.	£	£	£	£	£	£	£	£	£	£
Drogheda,	–	–	–	–	–	–	47	125	361	–
Dublin,	–	–	128,559	–	23,342	51,649	12,826	8,605	11,298	2,028
Kilkenny,	–	–	–	–	–	–	73	–	1,141	–
Wexford,	1,218	801	–	–	2,827	–	124	46	82	–
MUNSTER.										
Clonmel,	1,276	3,018	–	–	–	–	137	–	18	–
Cork,	–	1,321	36,036	–	4,902	11,238	3,050	–	8,647	369
Limerick,	1,321	–	17,264	–	2,225	4,554	1,426	–	–	–
Waterford,	–	2,423	–	–	3,088	3,810	365	–	–	–
ULSTER.										
Belfast,	–	53,099	138,702	–	47,801	–	8,717	3,331	10,480	–
Londonderry,	–	–	16,977	–	–	–	1,041	–	3,512	–
CONNAUGHT.										
Sligo,	–	2,348	–	–	1,188	–	240	–	982	–
Total, 1888,	3,815	82,661	359,248	–	81,373	74,271	28,116	14,107	33,521	2,397
,, 1897,	11,446	53,223	317,711	–	65,255	72,358	17,360	6,590	31,333	4,938
Increase,	–	3,658	21,537	–	8,118	1,916	10,755	7,517	2,188	–
Decrease,	7,631	–	–	–	–	–	–	–	–	2,541

EXPENDITURE.

CITIES AND CORPORATE TOWNS, ARRANGED IN PROVINCES.	Balances against at the commencement of the year.	EXPENDITURE. Improvement of Town by building, or by demolition of houses, walls, &c.	Paving and repairs of streets.	Cleansing, and watering streets.	Lighting, including lamps, pipes, &c.	Watching.	Water supply.	Constructing, repairing, or cleansing sewers or drains.
LEINSTER.	£	£	£	£	£	£	£	£
Drogheda,	2,752	308	285	956	564	880	109	18
Dublin,	780	11,832	51,015	45,207	12,774	–	34,181	54,999
Kilkenny,	3,074	–	397	292	261	31	50	–
Wexford,	–	1,270	673	181	320	–	185	178
MUNSTER.								
Clonmel,	–	–	*1,457	–	343	–	466	–
Cork,	6,460	838	7,561	3,892	6,051	–	14,555	1,778
Limerick,	–	1,836	5,975	3,557	1,813	1,243	1,016	6,184
Waterford,	951	13,837	2,542	864	1,517	–	2,352	2,642
ULSTER.								
Belfast,	16,390	18,188	67,930	82,656	31,194	14,414	–	8,381
Londonderry,	6,058	–	3,058	1,630	3,878	3,952	885	921
CONNAUGHT.								
Sligo,	3,865	–	1,218	230	418	87	583	73
Total, 1888,	48,328	48,061	142,010	85,596	46,753	18,947	54,334	70,660
,, 1897,	55,528	38,418	110,317	86,238	43,564	18,870	47,903	63,813
Increase,	–	9,643	31,693	3,358	1,189	8,577	6,431	6,847
Decrease,	7,200	–	–	–	–	–	–	–

* Includes charge for cleansing

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expenditure of Boards of Guardians will be found on page 12.

and expenditure of Town Councils during the financial year ended in 1898.

with the exception of Wexford which obtained its charter of incorporation in 1846).

Receipts.

Receipts.					Balance against at the close of the year.	Total.	Cities and Corporate Towns, arranged in Provinces. (11.)
Fees.	Rents and profits from land and houses.	Money borrowed on security of Rates, or realized by the issue of Stock	Other receipts.	Total receipts.			
£	£	£	£	£	£	£	
							Leinster.
–	4,661	3,681	360	5,235	470	5,705	Drogheda.
2,595	21,636	56,262	51,071	375,971	32,597	412,568	Dublin.
–	2,716	–	188	4,121	4,999	9,120	Kilkenny.
88	602	1,500	385	6,235	–	7,453	Wexford.
							Munster.
122	426	–	5,114	5,896	–	7,175	Clonmel.
–	4,313	290	15,433	64,215	6,311	80,526	Cork.
–	567	4,891	8,682	36,635	–	40,960	Limerick.
2,555	9,435	18,630	2,362	45,738	583	46,321	Waterford.
							Ulster.
365	11,755	51,960	39,671	367,992	46,205	414,197	Belfast.
–	255	1,000	4,860	56,645	3,853	30,498	Londonderry.
							Connaught.
–	456	5,290	1,252	12,668	2,891	15,559	Sligo.
5,826	56,827	147,414	126,378	962,358	97,909	1,064,065	Total, 1898.
5,503	80,418	211,971	156,756	1,024,416	48,328	1,064,155	,, 1897.
–	–	–	–	–	49,581	–	Increase.
683	3,591	64,557	30,374	42,060	–	110	Decrease.

Expenditure.

Expenditure.					Balance in favour at the close of the year	Total.	Cities and Corporate Towns, arranged in Provinces.
Other sanitary objects.	County charges payable from rates or from presentments &c. at Grand Jury cess.	Payments in respect of borrowed money, including interest, &c.	Other expenses.	Total expenditure.			
£	£	£	£	£	£	£	
							Leinster.
236	–	600	3,600	6,953	–	5,705	Drogheda.
18,756	56,636	83,294	43,094	411,788	–	412,568	Dublin.
51	–	588	2,676	4,046	–	9,120	Kilkenny.
–	497	1,805	1,325	6,346	1,111	7,453	Wexford.
							Munster.
34	515	1,542	1,518	5,975	1,200	7,175	Clonmel.
7,776	10,985	4,281	25,341	82,069	–	80,529	Cork.
400	5,918	10,144	6,161	40,229	731	40,960	Limerick.
302	7,406	6,427	7,161	45,370	–	46,321	Waterford.
							Ulster.
87,278	7,781	57,190	130,832	395,807	–	414,197	Belfast.
462	–	3,237	7,710	24,446	–	30,498	Londonderry.
							Connaught.
84	918	3,636	6,547	9,694	–	15,556	Sligo.
55,379	90,666	164,244	232,085	1,032,715	3,042	1,064,065	Total, 1898.
47,571	80,763	261,846	215,651	1,024,848	8,518	1,064,155	,, 1897.
7,806	–	–	16,234	7,866	–	–	Increase.
–	97	77,602	–	–	776	110	Decrease.

and watering the streets.

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V.—Town Commissioners under Act of 1854. Summary of Returns of Receipts and Expenditure of financial year

Towns, arranged in Counties and Provinces. (90.)	Balance in favour at the commencement of the year.	Receipts. Rates for general purposes.	Burial Rates.	Other Rates.	From markets, fairs, &c.	From Property in Land and Houses.	Borrowed on security of Rates	From Grand Jury Cess, or local tax.	From Parliamentary Grants.	Other Receipts.	Total Receipts.	Balance against at close of the year.	Total.	Balance against at commencement of the year
Leinster.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Carlow:														
Bagenalstown,	47	73	–	–	–	–	–	–	–	30	102	–	149	–
Carlow,	–	1,002	–	401	397	53	500	37	132	238	3,720	1,447	6,167	2,030
Dublin:														
Balbriggan,	62	80	–	–	–	17	–	–	–	15	112	–	174	–
Kilbiney and Ballybrack,	508	2,112	–	–	–	78	–	73	–	242	2,505	–	3,013	–
Kildare:														
Athy,	–	74	–	–	88	10	–	70	–	64	306	103	489	69
Naas,	48	70	–	–	93	87	–	–	–	53	309	–	357	–
Newbridge,	95	–	–	–	28	41	–	–	–	141	210	–	305	–
Kilkenny:														
Callan,	89	–	–	–	82	49	–	–	–	24	146	–	188	–
King's:														
Parsonstown,	357	405	–	–	–	2	–	–	14	106	527	–	884	–
Tullamore,	37	211	–	–	–	10	–	–	–	38	259	–	296	–
Longford:														
Granard,	–	67	–	–	–	68	–	–	7	31	233	–	228	3
Longford,	99	230	–	–	–	100	700	–	–	72	1,102	93	1,284	–
Louth:														
Ardee,	103	86	–	–	–	80	–	–	–	22	188	–	351	–
Dundalk,	–	6,382	–	100	–	352	300	–	305	1,652	9,121	1,046	10,167	901
Meath:														
Kells,	803	–	–	–	–	487	3,000	101	7	34	3,029	–	4,322	–
Navan,	47	053	–	–	22	–	2,000	–	7	87	2,768	–	2,818	–
Trim,	–	10	–	–	28	821	–	–	7	204	870	64	934	128
Queen's:														
Maryborough,	66	170	–	–	–	7	–	10	–	46	242	–	278	–
Mountmellick,	97	374	–	–	–	–	–	–	–	27	301	–	398	–
Westmeath:														
Athlone,	262	1,207	–	1,142	103	8	–	28	62	947	3,047	–	5,000	–
Mullingar,	50	388	–	–	–	126	750	16	–	84	1,364	–	1,423	–
Wexford:														
Enniscorthy,	–	366	–	–	–	1	–	–	22	273	602	148	840	155
Gorey,	18	108	–	–	23	3	135	85	–	43	377	–	565	–
New Ross,	67	807	–	–	–	626	–	–	20	206	856	–	926	–
Wicklow:														
Arklow,	278	140	–	171	–	–	–	–	–	70	380	–	668	–
Total in Leinster (25),	3,212	15,515	–	1,814	924	2,640	7,386	400	613	4,782	34,073	2,961	40,246	6,434
Munster.														
Clare:														
Ennis,	122	263	–	613	–	26	–	–	8	706	1,048	–	2,070	–
Kilrush,	–	97	–	–	–	–	136	–	6	108	347	516	863	474
Cork:														
Bantry,	82	30	–	–	–	–	–	–	–	46	76	–	158	–
Clonakilty,	–	–	–	–	244	11	–	–	7	132	394	10	404	62
Fermoy,	010	947	–	503	–	168	–	101	100	847	2,726	187	5,532	–
Kinsale,	47	216	–	152	76	176	–	147	7	107	881	–	928	–
Macroom,	–	47	–	–	–	–	–	–	–	1	48	–	48	–
Mallow,	85	305	–	–	–	–	–	–	–	47	352	–	437	–
Midleton,	333	189	–	–	–	193	–	–	–	0	391	–	724	–
Queenstown,	11,465	918	–	2,678	74	6	–	–	156	425	4,561	–	16,026	–
Skibbereen,	709	–	–	–	466	28	400	–	–	34	958	–	1,667	–
Youghal,	–	645	–	588	84	513	–	–	27	1,487	3,344	–	3,344	410
Kerry:														
Killarney,	–	839	–	192	–	–	167	–	32	585	1,815	–	1,816	45
Listowel,	42	404	–	–	–	–	–	–	5	243	652	54	748	–
Tralee,	–	1,612	–	2,308	21	11	–	–	100	1,811	6,043	131	6,164	275
Limerick:														
Rathkeale,	26	116	–	–	–	–	–	–	–	15	131	–	167	–
Tipperary:														
Carrick-on-Suir,	52	511	–	–	–	17	–	122	8	116	772	17	841	–
Cashel,	458	–	–	–	4	1,052	–	–	5	122	1,783	–	2,241	–
Nenagh,	30	330	–	–	–	20	–	23	–	72	450	–	480	–
Templemore,	19	140	–	–	–	6	–	–	6	70	230	–	249	–
Thurles,	264	740	–	–	–	6	2,750	–	05	130	3,706	–	3,670	–
Tipperary,	28	208	–	–	–	–	–	–	–	140	409	–	431	–
Waterford:														
Dungarvan,	–	066	–	532	42	121	–	60	66	255	1,764	76	1,843	654
Lismore,	135	16	–	–	–	–	–	–	–	47	65	–	198	–
Total in Munster (24),	14,611	6,370	–	8,316	1,041	2,662	3,453	448	691	7,562	33,843	1,014	40,308	1,926

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Town Commissioners under Towns Improvement (Ireland) Act, 1854 (17 and 18 Vic., c. 103), for the ended in 1898.

Expenditure.												Balance in favour at close of the year.	Total.	Towns, arranged in Counties and Provinces,
Improvement, Town by draining, demolition of Houses and Walls, or general repairs.	Paving and Repairs of Streets	Lighting, including pipes, lamps, &c.	Cleansing and Watering Streets.	Watching.	Water supply.	Constructing, Repairing, or Cleansing Sewers or Drains	Other Sanitary objects.	Contributions to County Expenditure.	Payments in respect of borrowed money.	Salaries, Rent, Taxes, and other Expenditure.	Total Expenditure.			
£	£	£	£	£	£	£	£	£	£	£	£	£	£	Leinster.
–	–	50	–	–	–	–	–	–	–	69	100	46	146	Carlow:
–	462	106	26	–	145	–	42	243	1,045	1,618	3,117	–	5,167	Bagenalstown. Carlow.
3	–	35	–	–	–	–	–	–	6	42	86	86	174	Dublin:
–	562	111	–	–	621	84	117	804	138	479	2,618	397	3,013	Balbriggan. Killiney and Ballybrack.
–	121	102	–	–	–	–	–	–	–	177	406	–	469	Kildare:
–	–	92	3	–	–	–	–	–	–	222	319	88	857	Athy.
–	–	72	–	–	–	–	–	21	–	126	219	86	305	Naas. Newbridge.
–	1	46	–	–	–	–	–	–	36	89	171	17	188	Kilkenny:
–	57	143	28	–	23	7	18	–	64	197	597	377	834	Callan.
–	–	128	8	–	–	–	–	–	–	117	253	43	296	King's:
														Parsonstown. Tullamore.
–	–	28	–	–	–	3	–	–	83	94	209	24	233	Longford:
736	–	105	107	–	–	–	–	–	276	190	1,384	–	1,384	Granard. Longford.
–	–	50	35	–	–	–	–	–	–	75	155	186	351	Louth:
1,222	647	804	919	–	419	–	299	722	2,710	1,428	9,170	–	16,167	Ardee. Dundalk.
			*											
2,170	61	6	122	–	1,284	25	15	–	196	488	4,373	149	4,522	Meath:
–	–	210	264	–	1,900	–	68	–	185	169	2 681	133	2,816	Kells.
–	–	90	40	–	13	–	15	–	288	862	808	–	934	Navan. Trim.
–	15	62	–	–	–	–	–	44	87	120	268	16	278	Queen's:
–	–	76	–	–	–	–	–	–	–	76	151	247	398	Maryborough. Mountmellick
65	849	256	81	–	146	367	56	812	925	566	3,511	896	3,909	Westmeath:
480	10	154	–	–	–	–	–	–	166	801	1,055	368	1,423	Athlone. Mullingar.
–	–	162	86	–	113	–	49	–	167	77	855	–	840	Wexford:
–	133	59	–	–	–	–	–	–	0	147	338	27	305	Enniscorthy.
48	–	70	114	–	53	12	71	–	109	302	788	138	926	Gorey. New Ross.
–	–	102	–	–	–	–	–	–	170	89	361	307	668	Wicklow:
														Arklow.
4,680	2,678	3,205	1,773	–	4,020	498	739	1,046	6,832	7,670	33,766	3,072	40,246	Total in Leinster (26).
														Munster.
–	2	136	424	–	137	16	23	–	642	397	1,793	277	2,079	Clare:
–	–	41	100	–	1	106	–	–	84	57	389	–	363	Ennis. Kilrush.
–	–	64	–	–	–	–	–	–	–	87	161	7	168	Cork:
–	–	30	–	–	47	–	19	–	31	215	342	–	464	Bantry.
579	465	214	162	94	63	22	60	424	1,075	304	3,532	–	3,539	Clonakilty.
–	–	137	73	–	7	152	14	–	210	252	845	83	928	Fermoy.
–	–	–	–	–	–	–	–	–	–	12	12	86	45	Kinsale.
–	–	155	13	40	–	–	–	–	16	164	822	115	437	Macroom.
–	20	74	28	–	–	–	–	–	181	155	457	267	724	Mallow.
193	400	416	157	40	8,564	78	95	–	1,092	932	9,697	6,429	16,020	Midleton.
900	–	132	–	36	–	–	–	–	–	597	1,665	2	1,667	Queenstown.
75	178	390	140	–	154	6	36	–	807	682	2,316	618	3,344	Skibbereen. Youghal.
–	–	91	228	–	153	47	44	6	360	863	1,731	89	1,815	Kerry:
–	–	9	–	–	–	–	11	–	496	298	748	–	748	Killarney.
22	351	360	41	–	–	101	140	758	613	3,833	5,916	–	6,194	Listowel. Tralee.
–	–	92	–	–	–	–	–	–	–	56	132	25	157	Limerick:
														Rathkeale.
–	379	146	–	–	9	72	–	–	31	204	841	–	841	Tipperary:
76	–	174	38	–	–	–	216	–	242	849	1,595	656	2,241	Carrick-on-Suir.
–	43	94	–	–	–	–	–	–	114	193	444	36	480	Cashel.
–	–	34	58	–	–	7	9	–	16	167	220	29	249	Nenagh.
2,482	682	62	88	–	1	–	9	–	128	140	3,601	369	3,976	Templemore.
–	6	100	37	76	–	–	–	–	–	151	371	60	431	Thurles.
														Tipperary.
47	283	100	74	–	133	7	28	–	265	183	1,109	–	1,043	Waterford:
–	–	60	25	–	–	–	–	–	–	21	102	90	198	Dungarvan. Lismore.
4,473	2,867	3,261	1,621	294	6,236	613	709	1,187	7,655	16,165	34,314	9,134	49,368	Total in Munster (24).

P. (continued).

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V. (*continued*).—SUMMARY of Returns of Receipts and Expenditure of Town Commissioners under

Towns, Arranged in Counties and Provinces. (90.)	Balance in favour at the commencement of the year.	Receipts.										Balance against at close of the year.	Total	Balance against at commencement of the year.
		Rates for general purposes.	Rural rates.	Other rates.	From markets fairs, &c.	From Property in land and houses.	Borrowed on security of Rates.	From Grand Jury Cess, or other local fund.	From Parliamentary Grants.	Other receipts.	Total receipts.			
Ulster.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Antrim:														
Antrim,	20	91	–	–	–	–	–	–	–	25	116	–	145	–
Ballymena,	200	5,474	–	–	–	–	–	–	218	331	6,015	–	6,224	–
Ballymoney,	10	631	–	–	–	80	–	–	8	73	792	31	803	–
Larne,	803	297	–	1,130	–	–	4,000	–	7	193	5,630	–	6,239	–
Lisburn,	2,436	1,200	–	3,661	800	30	–	–	173	298	6,192	1,379	10,007	–
Portrush,	–	730	–	15	–	–	260	–	5	99	1,150	459	1,524	349
Armagh:														
Armagh,	710	2,744	–	1,079	0	–	–	–	106	176	4,114	–	4,824	–
Keady,	24	81	–	–	40	25	–	–	–	75	221	–	245	–
Lurgan,	–	4,086	–	80	105	127	9,680	–	139	674	15,890	–	15,890	1,305
Portadown,	–	1,433	–	–	530	98	–	1,810	18	374	4,550	1,282	5,831	820
Tanderagee,	42	87	–	–	–	–	–	–	2	5	94	–	135	–
Cavan:														
Belturbet,	312	–	–	–	146	148	–	–	–	20	317	–	629	–
Cavan,	0	247	–	–	–	120	–	–	–	35	411	38	458	–
Cootehill,	43	85	–	–	–	–	–	–	–	22	107	–	150	–
Donegal:														
Ballyshannon,	33	200	–	–	–	–	–	–	–	23	231	–	264	–
Letterkenny,	–	313	–	–	–	–	700	–	–	31	1,044	–	1,044	324
Down:														
Banbridge,	66	473	–	–	536	–	–	55	30	40	1,134	100	1,320	–
Bangor,	–	2,861	–	175	–	136	3,800	–	23	102	7,149	459	7,099	811
Downpatrick,	47	231	–	–	–	1	–	–	–	44	276	–	323	–
Dromore,	104	185	–	–	228	35	–	–	–	23	451	–	556	–
Gilford,	5	26	–	–	–	–	–	–	–	10	36	8	43	–
Holywood,	178	449	–	627	–	57	200	–	0	218	1,559	–	1,737	–
Newtownards,	–	550	–	54	363	–	–	200	33	850	2,170	763	2,923	619
Warrenpoint,	74	248	–	360	18	90	–	–	7	100	823	–	900	–
Londonderry:														
Coleraine,	1,433	2,800	–	–	477	662	–	–	18	1,174	4,500	–	5,013	–
Limavady,	100	400	–	–	–	32	–	–	–	104	590	10	700	–
Monaghan:														
Ballybay,	18	68	–	–	6	1	–	–	–	25	133	–	151	–
Carrickmacross,	27	14	–	–	–	–	–	–	–	14	28	28	83	–
Castleblayney,	28	68	–	–	–	–	–	–	–	27	115	–	143	–
Clones,	314	535	–	–	252	84	–	–	–	44	915	–	1,229	–
Tyrone:														
Aughnacloy,	–	84	–	–	20	–	–	–	–	10	90	–	90	7
Cookstown,	47	210	–	–	–	–	–	–	–	37	253	–	300	–
Strabane,	823	284	–	–	438	78	–	–	–	248	1,048	–	1,068	–
Total in Ulster (33),	7,544	27,773	–	7,130	4,454	1,720	18,640	2,083	788	5,845	68,244	4,520	80,308	4,435
Connaught.														
Galway:														
Ballinasloe,	103	267	–	838	–	–	900	9	–	807	2,218	–	2,411	–
Loughrea,	185	43	–	–	–	–	–	380	–	17	449	–	634	–
Tuam,	–	–	–	–	300	7	–	–	–	38	645	176	821	142
Mayo:														
Ballina,	14	295	–	–	–	10	–	–	–	31	336	–	350	–
Castlebar,	35	180	–	–	–	–	–	–	–	45	234	–	270	–
Westport,	51	187	–	–	–	–	–	–	–	74	241	–	292	–
Roscommon:														
Boyle,	7	102	–	–	–	3	–	–	–	27	132	–	130	–
Roscommon,	–	116	–	–	40	17	–	–	–	27	200	230	445	205
Total in Connaught (8),	486	1,170	–	938	340	37	900	398	–	768	4,464	413	5,362	406
Total in Ireland (1893,	25,783	53,837	–	17,804	7,008	7,361	30,378	3,326	2002	18,753	140,624	8,907	175,284	10,107
(90), 1897,	16,142	52,234	–	18,546	7,628	7,490	42,495	2,806	1473	17,830	150,511	10,187	175,840	5,162
Increase,	10,011	1,603	–	–	–	–	–	520	610	010	–	–	–	4,005
Decrease,	–	–	–	736	500	120	12,117	–	–	–	0,887	1,280	556	–

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Towns Improvement (Ireland) Act, 1854 (17 & 18 Vic. c. 103), for the financial year ended in 1898.

Expenditure.												Balance in favour at close of the year.	Total.	Towns, arranged in Counties and Provinces. (90.)
Improvement of Towns by building, demolition of Houses as at Walls, or general repairs.	Paving and repairs of streets.	Lighting, including pipes, lamps, &c.	Cleansing and watering streets.	Watching.	Water supply.	Constructing, repairing or cleansing sewers or drains.	Other sanitary objects.	Contributions to sanitary expenditure.	Payments in respect of borrowed money.	Salaries, Rent, Taxes, and other expenditure.	Total Expenditure.			
£	£	£	£	£	£	£	£	£	£	£	£	£	£	Ulster.
														Antrim:
–	–	63	–	–	–	–	–	–	–	70	133	12	145	Antrim.
–	760	688	–	–	235	442	166	1,001	1,618	719	5,878	346	6,224	Ballymena.
–	17	106	72	–	424	26	–	–	–	158	803	–	803	Ballymoney.
–	–	380	125	–	3,015	150	36	–	524	361	4,546	1,699	6,239	Larne.
48	905	348	220	–	3 080	00	520	1,135	2,615	1,207	10,007	–	10,007	Lisburn.
–	0	121	–	–	40	117	–	–	613	381	1,281	–	1,624	Portrush.
														Armagh:
–	1,311	335	416	40	338	60	114	353	470	654	4,342	482	4,824	Armagh.
–	82	47	–	–	–	–	–	–	–	116	244	1	245	Keady.
2,816	1,052	386	216	–	642	17	83	881	1,552	1,187	8,619	5,966	15,860	Lurgan.
–	2,116	337	490	–	121	295	227	–	201	1,272	5,005	–	5,831	Portadown.
–	–	47	26	–	6	1	7	–	–	27	108	28	136	Tanderagee.
														Cavan:
151	–	40	47	–	–	1	7	–	–	166	412	217	526	Belturbet.
–	–	60	53	–	–	–	–	–	102	213	458	–	458	Cavan.
–	–	21	10	–	8	–	–	–	–	72	120	30	150	Cootehill.
														Donegal:
5	–	66	33	–	–	–	–	–	–	38	166	98	264	Ballyshannon.
100	–	89	–	–	26	12	83	–	118	175	643	117	1,044	Letterkenny.
														Down:
78	98	157	34	–	18	47	–	–	173	721	1,320	–	1,326	Banbridge.
1,085	151	178	12	–	253	1,002	28	–	2,168	1,917	6,794	–	7,605	Bangor.
–	–	174	–	–	–	–	–	–	–	66	206	53	323	Downpatrick.
–	–	64	5	–	10	–	15	–	187	178	465	00	535	Dromore.
–	–	22	–	–	–	–	–	–	–	21	43	–	43	Gilford.
–	13	248	–	–	42	53	97	–	628	467	1,545	192	1,737	Holywood.
–	166	307	22	–	17	–	60	–	881	321	2,154	–	2,823	Newtownards.
41	35	91	13	–	100	–	14	–	430	112	850	50	900	Warrenpoint.
														Londonderry:
–	53	317	210	–	238	85	35	–	1,734	2,078	4,751	1,262	6,013	Coleraine.
–	–	143	71	–	352	–	–	–	–	134	700	–	700	Limavady.
														Monaghan:
–	10	38	–	–	–	16	–	–	36	36	130	21	151	Ballybay.
–	–	50	–	–	–	–	–	–	–	24	83	–	83	Carrickmacross
–	–	40	31	–	–	–	–	–	–	45	116	27	143	Castleblayney.
–	–	86	58	–	112	–	27	–	377	326	683	246	1,229	Clones.
														Tyrone:
–	–	11	8	–	–	–	–	–	–	60	70	4	90	Aughnacloy.
–	–	131	4	–	–	–	–	–	–	100	235	65	306	Cookstown.
59	–	200	15	–	–	–	–	–	56	536	865	803	1,668	Strabane.
4,182	6,817	5,448	2,142	40	9,092	2,443	1,200	3,570	14,780	14,374	64,054	11,816	80,308	Total in Ulster (32).
														Connaught.
														Galway:
–	–	112	01	–	1,275	–	44	–	540	240	2,302	109	2,411	Ballinasloe.
–	257	41	43	–	–	–	–	–	–	92	493	201	694	Loughrea.
60	35	80	30	–	–	–	–	–	79	386	670	–	821	Tuam.
														Mayo:
–	–	66	107	–	–	–	–	–	42	87	332	18	350	Ballina
–	–	116	44	–	–	–	–	–	–	46	209	61	270	Castlebar.
6	–	65	105	–	–	–	–	–	–	65	241	51	292	Westport.
														Roscommon:
–	7	35	–	–	–	–	–	–	–	48	90	40	136	Boyle.
	6	28	7	–	–	–	–	–	81	68	179	–	445	Roscommon.
66	304	673	436	–	1,275	–	44	–	742	1,025	4,465	486	5,362	Total in Connaught (8).
13,401	12,606	12,427	5,972	384	21,228	3,554	2,752	5,463	20,426	32,483	140,583	24,514	175,284	1868,
10,637	6,777	11,774	3,698	282	26,408	3,869	2,602	6,680	29,361	40,407	144,805	25,753	175,840	1867, Total in Ireland (90).
2,764	2,826	653	2,274	52	–	–	150	–	54	–	–	–	–	Increase.
–	–	–	–	–	5,182	315	–	277	–	7,924	4,319	1,239	556	Decrease.

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VI.—Commissioners under Special Acts. Summary of returns of sums received by Commissioners Commissioners under 3 and 4 Vic., c. 108, section 16,

Part I.—Receipts

Towns and other Districts, arranged in Provinces (13 Towns and Townships.)	Statutes under which constituted.	Balance in favour at the commencement of the year.	Receipts.		
			Improvement Rate.	Other Rate.	From Markets, Fairs, &c.
1.	2.	3.	4.	5.	6.
LEINSTER.		£	£	£	£
Dublin City;					
Fitzwilliam-square (Commissioners),	53 Geo. III., c. 185.	–	–	–	–
Merrion-square (Commissioners),	31 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 62 (Ir.) c. 12.	–	–	–	–
Mountjoy-square (Commissioners),	42 Geo. III., c. 34.	–	–	–	–
Rutland-square (Governors of Lying-in Hospital),	25 Geo. III., c. 43 (Ir.).	–	–	316	–
Dublin County:					
Blackrock Township (Commissioners),	26 & 27 Vic., c. cxxi.	–	5,110	5,322	–
Clontarf Ditto,	32 & 33 Vic., c. lxxxv.	–	2,35	2,709	–
Dalkey Ditto,	30 & 31 Vic., c. cxxxiv.	261	3,359	–	–
Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).	41 & 42 Vic., c. clvii.	100	6,080	–	–
Kilmainham (New) Ditto,	31 & 32 Vic., c. cx.	12	2,021	–	–
Kingstown Ditto,	24 & 25 Vic., c. cxviii., and other Acts.	2,040	17,099	580	–
Pembroke Ditto,	26 & 27 Vic., c. lxxii., and other Acts.	–	25,226	–	–
Rathmines and Rathgar Township (Improvement Commissioners).	10 & 11 Vic., c. cclii., and other Acts.	3,392	27,557	–	–
Wicklow County and Dublin County:					
Bray Township (Commissioners),	39 & 30 Vic., c. cclxi.; and 53 & 54 Vic., c. clxi.	–	5,573	1,260	155
ULSTER.					
Belfast City and District Water Commissioners,	28 & 29 Vic., c. clxxxix.; 52 & 53 Vic., c. clv., and other Acts.	48,414	–	39,384	–
Carrickfergus (Municipal Commissioners),	3 & 4 Vic., c. 108; 6 & 7 Vic. c. 93; and 58 & 59 Vic., cap. lxxi.	475	–	177	37
Enniskillen (Commissioners of the Borough),	33 & 34 Vic., c. cxliii.	147	1,759	606	–
Newry (Commissioners),	34 & 35 Vic., c. cxcviii.	–	4,205	1,417	1,764
CONNAUGHT.					
Galway Town (Improvement Commissioners),	16 & 17 Vic., c. cc.	96	1,365	3,159	1,221
	Total for 19 Towns and Townships,	7,363	101,663	15,986	3,199
	Grand total, 1898,	55,777	161,663	55,036	3,199
	Grand total, 1897,	226,821	160,921	47,051	4,692
	Increase,	–	–	7,985	–
	Decrease,	171,044	8,258	–	1,533

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having powers of local taxation under special Acts, and in one case (Carrickfergus) by Municipal for the financial year ended in 1898.

during financial year.

Receipts.						Balance against at the close of the year.	Total.	Towns and other Districts, arranged in Provinces. (13 Towns and Townships).
From property in land and houses. 7.	Borrowed on security of Rates, or obtained by issue of Stock. 8.	From Grand Jury Cess, or other local tax. 9.	From Parliamentary Grants. 10.	Other receipts. 11.	Total receipts. 12.	13.	14.	15.
£	£	£	£	£	£	£	£	LEINSTER.
								Dublin City:
–	–	–	–	–	–	–	–	Fitzwilliam-square (Commissioners).
–	–	–	–	–	–	–	–	Merrion-square (Commissioners).
–	–	–	–	–	–	–	–	Mountjoy-square (Commissioners).
–	–	–	–	–	316	–	316	Rutland-square (Governors of Lying-in Hospital).
								Dublin County:
808	4,795	370	292	690	17,400	2,552	19,952	Blackrock Township (Commissioners).
209	2,140	–	141	432	7,987	–	7,987	Clontarf Ditto.
160	–	–	93	219	3,827	–	4,088	Dalkey Ditto.
–	–	40	202	250	6,503	–	6,766	Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).
–	100	–	133	508	2,792	430	3,204	Kilmainham (New) Ditto.
991	9,020	–	832	1,942	32,753	–	33,993	Kingstown Ditto.
1,326	16,375	–	708	3,963	44,597	–	44,567	Pembroke Ditto.
1,965	11,797	–	668	4,263	45,936	282	49,604	Rathmines and Rathgar Township (Improvement Commissioners).
								Wicklow County and Dublin County
123	960	124	316	964	8,669	1,421	10,090	Bray Township (Commissioners).
								ULSTER.
–	206,180	1,258	–	46,138	252,916	–	541,324	Belfast City and District Water Commissioners.
693	–	–	19	66	969	39	1,486	Carrickfergus (Municipal Commissioners).
924	4,800	–	132	171	6,552	–	8,699	Enniskillen (Commissioners of the Borough).
369	–	–	546	5,167	13,325	968	14,293	Newry (Commissioners).
								CONNAUGHT.
116	600	–	261	508	7,232	–	7,296	Galway Town (Improvement Commissioners).
7,441	47,737	934	4,159	16,535	188,654	9,992	211,709	Total for 13 Towns and Townships.
7,441	253,917	1,792	4,159	64,973	421,880	5,892	553,349	1898, } Grand total.
9,341	80,090	1,194	2,365	49,186	297,586	6,427	627,828	1897, }
–	172,927	598	1,794	22,487	124,360	2,269	25,921	Increase
1,900	–	–	–	–	–	–	–	Decrease.

VI. (*continued*).

E

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VI. *(continued.)* — COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of returns of expenditure by Municipal Commissioners under 3 and 4 Vic., c. 108,

PART II.—Expenditure

TOWNS AND OTHER DISTRICTS ARRANGED IN PROVINCES. (13 Towns and Townships.)	Statutes under which constituted.	Balance against at the commencement of the year.	EXPENDITURE. Improvement of Town by Building or demolition of Houses, Walls, Railings, &c.	Paving and repairs of streets.	Cleansing and watering streets.	Lighting, including lamps, lamp posts, &c.	Watching
1	2.	3.	4.	5.	6.	7.	8.
LEINSTER.		£	£	£	£	£	£
DUBLIN CITY:							
Fitzwilliam-square (Commrs.),	53 Geo. III., c. 185.	–	–	–	–	–	–
Merrion-square Commrs.),	31 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 62 (Ir.), s. 12.	–	–	–	–	–	–
Mountjoy-square (Commrs),	42 Geo. III., c. 34.	–	–	–	–	–	
Rutland-square (Governors of Lying-in-Hospital).	25 Geo. III., c. 43 (Ir.)	–	–	–	–	121	–
DUBLIN COUNTY:							
Blackrock Township (Commrs.),	25 & 27 Vic., c. cxxi.	1,129	3,751	3,033	741	845	–
Clontarf Ditto,	32 & 33 Vic., c. lxxxv.	114	695	1,100	275	732	–
Dalkey Ditto,	30 & 31 Vic., c. cxxxiv.	–	–	578	85	247	–
Drumcondra, Clonliffe, and Glasnevin Township (Commrs.)	41 & 42 Vic., c. clvii.	–	–	1,033	473	–	–
Kilmainham (New) Ditto,	31 & 32 Vic., c. cx.	–	–	513	239	206	–
Kingstown Ditto,	24 & 25 Vic., c. cxviii, and other Acts,	–	2,501	7,382	755	457	–
Pembroke Ditto,	25 & 27 Vic., c. lxxii, and other Acts,	1,508	1,200	8,384	2,919	1,928	–
Rathmines and Rathgar Township (Improvement Commrs.)	10 & 11 Vic., c. cclii, and other Acts,	–	4,571	6,547	–	1,984	–
WICKLOW COUNTY AND DUBLIN COUNTY:							
Bray Township (Commissioners),	29 & 30 Vic., c. cclxi.; and 59 & 54 Vic., c. clxi.	5	434	529	38	536	–
ULSTER.							
Belfast City and District Water Commissioners.	28 & 29 Vic., c. clxxxix.; 52 & 53 Vic., c. clv; and other Acts.	–	–	–	–	–	–
Carrickfergus (Municipal Commissioners).	3 & 4 Vic., c. 108; 6 & 7 Vic., c. 98; and 58 & 59 Vic., cap. lxxi.	–	375	–	142	181	–
Enniskillen (Commissioners of the Borough).	33 & 34 Vic., c. cxliii.	–	3,358	410	214	325	–
Newry (Commissioners),	34 & 35 Vic., c. cxcviii.	571	–	1,008	606	551	–
CONNAUGHT.							
Galway Town (Improvement Commrs.)	16 & 17 Vic., c. cc.	–	409	1,101	382	600	108
	Total for 13 Towns and Townships,	3,427	17,491	32,423	6,464	8,696	108
	Grand total, 1898,	3,427	17,491	32,423	6,454	8,817	108
	Grand total, 1897,	2,277	23,574	35,334	3,826	8,455	109
	Increase,	1,150	–	–	2,628	362	–
	Decrease,	–	6,083	3,011	–	–	1

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Commissioners having powers of local taxation under special Acts, and in one case (Carrickfergus) by section 16, for the financial year ended in 1898.

during financial year.

Expenditure.									
Expenditure under the Public Health (Ireland) Act, 1878.			Contributions to County expenditure.	Payments in respect of borrowed money	Other expenses.	Total expenditure.	Balance in favour at the close of the year.	Total.	Towns and other districts, arranged in Provinces. (13 Towns and Townships.)
Water supply.	Constructing, Repairing, or Cleansing Sewers or Drains.	Other sanitary objects.							
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
£	£	£	£	£	£	£	£	£	LEINSTER.
									Dublin City:
–	–	–	–	–	–	–	–	–	Fitzwilliam-square (Commissioners).
–	–	–	–	–	–	–	–	–	Merrion-square (Commissioners).
–	–	–	–	–	–	–	–	–	Mountjoy-square (Commissioners).
–	–	–	–	–	–	121	195	316	Rutland-square (Governors of Lying-in Hospital).
									Dublin County:
1,726	2,313	807	1,269	1,565	2,751	15,824	–	16,952	Blackrock Township (Commissioners).
1,435	606	–	346	1,017	1,530	7,835	48	7,887	Clontarf Ditto.
632	59	30	376	1,115	476	3,575	513	4,088	Dalkey Ditto.
776	197	308	696	1,603	1,050	6,436	332	6,768	Dramcondra, Clonliffe, and Glasnevin Township (Commissioners).
725	–	223	297	594	479	3,178	26	3,204	Kilmainham (New) Ditto.
2,897	4,164	1,576	950	4,351	6,856	32,503	1,190	33,693	Kingstown Ditto.
3,835	5,775	581	2,530	5,800	6,230	38,951	4,608	44,567	Pembroke Ditto.
3,289	8,848	1,815	3,310	15,965	10,176	49,604	–	49,604	Rathmines and Rathgar Township (Improvement Commissioners).
									Wicklow County and Dublin County:
653	740	435	36	6,393	9,788	10,084	–	10,090	Bray Township (Commissioners).
									ULSTER.
153,658	–	–	–	70,078	1,200	224,916	118,408	341,324	Belfast City and District Water Commissioners.
48	15	45	–	197	493	1,490	–	1,490	Carrickfergus (Municipal Commissioners).
126	59	117	320	1,045	1,000	3,593	1,806	5,699	Enniskillen (Commissioners of the Borough).
456	180	73	1,120	7,090	2,438	16,322	–	14,206	Newry (Commissioners).
									CONNAUGHT.
376	36	195	–	1,566	1,771	7,041	227	7,268	Galway Town (Improvement Comrs.)
17,070	18,102	6,011	11,360	43,551	38,056	189,332	8,950	211,709	Total for 13 Towns and Townships.
170,708	18,102	5,011	11,360	113,556	36,256	424,359	125,553	556,349	1898, Grand total.
186,419	14,590	6,007	13,086	124,672	52,715	469,774	55,777	527,823	1897,
–	3,512	4	–	–	–	–	30,776	25,321	Increase.
15,711	–	–	1,726	11,096	13,460	45,405	–	–	Decrease.

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VII.—Lighting and Cleansing Commissioners (Act 9 Geo. IV., cap. 82). Summary of the

Towns, arranged in Counties and Provinces. (6)	Balance in favour at the commencement of the year.	Receipts. Rates under 9 Geo. IV., c. 82.	Burial rates.	Other rates.	From markets, fairs, &c.	Borrowed on security of rates.	From Grand Jury cess, or other local tax.	Parliamentary Grant.	From property in land and houses.	Other receipts.	Total receipts during the year.	Balance against at the close of the year.	Total.
Leinster.	£	£	£	£	£	£	£	£	£	£	£	£	£
Wicklow:													
Wicklow, . .	587	–	–	487	9	–	–	6	1,380	97	1,985	–	2,572
Munster.													
Cork:													
Bandon, . . .	161	147	–	–	–	–	–	–	–	497	644	–	805
Tipperary:													
Fethard, . .	39	–	–	–	50	–	–	–	103	18	170	–	209
Ulster.													
Monaghan:													
Monaghan, . .	–	250	–	–	–	–	–	2	–	118	370	–	370
Tyrone:													
Dungannon, . .	92	162	–	–	–	–	–	–	–	54	216	–	308
Omagh, . . .	36	345	–	–	–	–	–	–	–	105	450	–	486
Total, 1898,	916	904	–	487	59	–	–	8	1,489	889	3,835	–	4,750
Total, 1897,	986	956	–	437	60	–	–	8	1,340	896	3,699	52	4,789
Increase, . .	–	–	–	50	–	–	–	–	148	–	136	–	11
Decrease, . .	73	52	–	–	1	–	–	–	–	9	–	52	–

VIII.—Summary of local taxes received by the Dublin Metropolitan Police Commissioner for year ended the 31st of March, 1899.

Receipts.	£	s.	d.
From taxation under Commissioner:			
Dublin Metropolitan Police tax, . . .	36,288	4	11
Carriage duty, . . . £3,996 1 6			
Pawnbrokers' licences, . . 4,061 11 4			
Publicans' and Pedlars' certificates, 60 16 0			
Fees from Police courts, . 1,056 15 8			
	10,212	4	4
Fines and Penalties from Police courts, .	4,885	14	4
Total from taxation, . . .	51,386	3	7
Incidentals, pay of police specially employed, sale of cast clothing, &c., . . .	937	18	5
Total receipts applicable as reduction of expenditure.	£52,324	2	0

Expenditure.	£	s.	d.
Paid into Treasury in aid of cost of Metropolitan police, ...	52,324	2	0
Total, . . .	£52,324	2	

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receipts and expenditure of the Commissioners during the financial year ended in 1898.

Balance against at the commencement of the year.	Expenditure.										Balance in favour at the close of the year.	Total.	Towns, arranged in Counties and Provinces. (0)
	Lighting, including lamps, lamp-posts, &c.	Cleansing the streets.	Paving and repairs of streets.	Watching.	Water supply.	Constructing, repairing or cleansing sewers or drains.	Other sanitary objects	Payments in respect of borrowed money.	Other Expenditure.	Total Expenditure.			
£	£	£	£	£	£	£	£	£	£	£	£	£	
													Leinster.
													Wicklow:
–	90	69	–	–	74	210	12	1,332	519	2,306	267	2,572	Wicklow.
													Munster.
													Cork:
–	344	–	–	77	–	–	–	92	164	677	128	805	Bandon.
													Tipperary:
–	30	–	1	–	–	–	–	–	114	145	64	209	Fethard.
													Ulster.
													Monaghan:
52	65	91	14	95	16	–	3	–	66	310	9	370	Monaghan.
													Tyrone:
–	184	–	–	–	–	–	–	–	109	293	15	308	Dungannon.
–	300	–	–	48	–	–	–	–	91	439	47	486	Omagh.
52	1,033	160	15	160	90	210	15	1,424	1,063	4,169	529	4,750	1898, } Total.
–	1,046	84	98	155	28	–	–	669	1,424	3,824	915	4,739	1897, }
52	–	75	–	5	62	210	15	435	–	345	–	11	Increase.
–	13	–	83	–	–	–	–	–	361	–	386	–	Decrease.

IX.—Summary of taxes and other receipts lodged to the credit of the Port and Docks Board, Dublin.

Receipts.	£	s.	d.	£	s.	d.
Balance,				4,615	10	2
Quay Wall and Bridge tax,						
Bridge rate,	4,523	16	2			
From local taxes,	157	8	10			
Other receipts,	257	19	2			
				4,938	19	2
Total,				£9,554	9	4

Expenditure.	£	s.	d.
Repairs of quay walls and bridges,	—		
Repayment of loans,	4,750	12	5
Interest,	1,125	9	2
Maintenance of new bridges,	153	2	9
Total,	£6,029	0	11
Balance,	3,525	8	5
Total,	£9,554	9	4

[Table X.

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X.—Receipts and Expenditure of Burial Boards

Note—This table, which has been compiled from returns received from Clerks to Burial Boards, does not

Burial Boards.	Balance in favour at the commencement of the financial year.	Receipts. From rates.	Fees and payments for interments.	Money borrowed on security of rates.	Other receipts.	Total receipts during the year.	Balance against at the close of the financial year.	Total.	Balance against at the commencement of the financial year.
Rural Boards.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Abbeylaix,	–	36 0 0	–	–	–	36 0 0	–	36 0 0	–
Antrim,	–	110 0 0	60 0 0	–	1 0 0	170 0 0	–	170 0 0	–
Ardee,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Athlone,	–	86 0 0	–	66 0 0	–	152 0 0	103 0 0	810 0 0	70 0 0
Athy,	–	28 0 0	–	–	–	28 0 0	–	28 0 0	–
Ballieborough,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Ballina,	–	140 0 0	–	–	–	140 0 0	–	140 0 0	–
Ballinasloe,	–	49 0 0	–	–	–	49 0 0	–	49 0 0	–
Ballinrobe,	–	38 0 0	–	–	–	38 0 0	–	38 0 0	–
Ballymahon,	–	64 0 0	–	–	–	64 0 0	–	64 0 0	–
Ballymena,	–	28 0 0	60 0 0	–	–	88 0 0	–	88 0 0	–
Ballymoney,	–	48 0 0	4 0 0	–	24 0 0	74 0 0	–	74 0 0	–
Ballyvaghan,	–	20 0 0	–	–	–	23 0 0	–	20 0 0	–
Balrothery,	–	22 0 0	–	–	–	22 0 0	–	22 0 0	–
Baltinglass,	–	13 0 0	–	–	–	13 0 0	–	13 0 0	–
Banbridge,	–	60 0 0	–	–	–	60 0 0	–	60 0 0	–
Bandon,	–	8 0 0	–	–	–	8 0 0	–	8 0 0	–
Bawnboy,	–	11 0 0	–	–	–	11 0 0	–	11 0 0	–
Belfast,	–	102 0 0	65 0 0	–	–	107 0 0	676 0 0	772 0 0	481 0 0
Belmullet,	–	60 0 0	–	–	–	60 0 0	–	60 0 0	–
Borrisokane,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Boyle,	–	63 0 0	–	–	–	63 0 0	–	63 0 0	–
Cahersiveen,	–	67 0 0	–	–	–	67 0 0	–	67 0 0	–
Callan,	–	20 0 0	–	–	–	20 0 0	–	20 0 0	–
Carlow,	–	240 0 0	–	–	–	246 0 0	–	240 0 0	–
Carrickmacross,	–	2 0 0	–	–	–	2 0 0	–	2 0 0	–
Carrick-on-Shannon,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Carrick-on-Suir,	–	24 0 0	–	–	–	24 0 0	–	24 0 0	–
Castlederg,	–	2 0 0	–	–	–	2 0 0	–	2 0 0	–
Castlerea,	–	60 0 0	–	–	–	85 0 0	–	60 0 0	–
Castletown,	10 0 0	20 0 0	–	–	–	20 0 0	–	30 0 0	–
Cavan,	–	42 0 0	–	–	–	42 0 0	–	42 0 0	–
Celbridge,	–	152 0 0	60 0 0	–	–	146 0 0	–	146 0 0	–
Claremorris,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Clifden,	–	60 0 0	–	–	–	63 0 0	–	63 0 0	–
Clogheen,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Clonakilty,	23 0 0	24 0 0	4 0 0	–	–	28 0 0	–	61 0 0	–
Clones,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Clonmel,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Coleraine,	–	14 0 0	–	–	–	14 0 0	–	14 0 0	–
Cookstown,	70 0 0	–	61 0 0	–	–	61 0 0	7 0 0	108 0 0	–
Coolahill,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Cork,	–	740 0 0	7 0 0	–	–	788 0 0	1,121 0 0	1,944 0 0	1,610 0 0
Corrofin,	–	26 0 0	–	–	–	26 0 0	–	26 0 0	–
Dingle,	–	61 0 0	–	–	–	61 0 0	–	61 0 0	–
Donegal,	–	14 0 0	–	–	–	14 0 0	–	14 0 0	–
Drogheda,	–	44 0 0	–	–	–	44 0 0	–	44 0 0	–
Dromore West,	–	61 0 0	–	–	–	61 0 0	–	61 0 0	–
Dublin, North,	–	106 0 0	64 0 0	–	–	160 0 0	–	160 0 0	–
Dublin, South,	–	60 0 0	1 0 0	–	–	61 0 0	–	61 0 0	–
Dundalk,	–	64 0 0	–	–	–	64 0 0	–	64 0 0	–
Dunfanaghy,	–	4 0 0	–	–	–	4 0 0	–	4 0 0	–
Dungannon,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Dungarvan,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Dunshaughlin,	–	60 0 0	–	–	1 0 0	61 0 0	–	61 0 0	–
Edenderry,	–	20 0 0	–	–	–	25 0 0	–	25 0 0	–
Ennis,	–	61 0 0	40 0 0	–	–	61 0 0	–	61 0 0	–
Enniscorthy,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Enniskillen,	–	290 0 0	70 0 0	–	2 0 0	340 0 0	190 0 0	497 0 0	208 0 0
Enniscymon,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Fermoy,	–	110 0 0	2 0 0	–	–	116 0 0	–	116 0 0	–
Galway,	–	640 0 0	63 0 0	100 0 0	17 0 0	770 0 0	220 0 0	844 0 0	673 0 0
Glenamaddy,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Gort,	–	6 0 0	–	–	–	6 0 0	–	6 0 0	–
Granard,	–	28 0 0	–	–	–	28 0 0	–	28 0 0	–
Kanturk,	22 0 0	60 0 0	–	–	7 0 0	97 0 0	–	82 0 0	–
Kells,	–	24 0 0	–	–	–	24 0 0	–	24 0 0	–
Kenmare,	0 0 0	18 0 0	–	–	–	18 0 0	–	27 0 0	–
Kilkeel,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Kilkenny,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Killadysert,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Killala,	–	48 0 0	–	–	–	48 0 0	–	48 0 0	–
Killarney,	–	142 0 0	–	–	–	142 0 0	–	142 0 0	–
Kilmallock,	–	86 0 0	–	–	–	89 0 0	–	59 0 0	–
Kilrush,	–	66 0 0	0 0 0	–	–	66 0 0	–	38 0 0	–
Kinsale,	–	22 0 0	–	–	–	22 0 0	–	22 0 0	–
Larne,	–	90 0 0	21 0 0	–	–	91 0 0	60 0 0	110 0 0	26 0 0
Letterkenny,	–	0 0 0	–	–	–	5 0 0	–	0 0 0	–
Limavady,	–	4 0 0	–	–	–	4 0 0	–	4 0 0	–
Limerick,	–	61 0 0	–	–	–	51 0 0	–	61 0 0	–
Lisburn,	–	0 0 0	–	–	–	5 0 0	–	0 0 0	–
Lismore,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Lisnaskea,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Listowel,	71 0 0	72 0 0	8 0 0	660 0 0	–	804 0 0	110 0 0	524 0 0	–
Londonderry,	–	20 0 0	–	–	–	22 0 0	–	23 0 0	–
Longford,	–	36 0 0	–	–	–	60 0 0	–	66 0 0	–
Loughrea,	–	62 0 0	–	–	–	32 0 0	–	62 0 0	–
Lurgan,	–	17 0 0	62 0 0	–	–	79 0 0	–	79 0 0	–

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ring the financial year ended in 1898.

nde the name of any Board which has been returned as having no receipts or expenditure during the year.

| Expenditure. | | |

X. (*continued*)—RECEIPTS and EXPENDITURE of Burial

Burial Boards.	Balance in favour at the commencement of the financial year.	Receipts. From rates.	Fees and payments for interments.	Money borrowed on security of rates.	Other receipts.	Total receipts during the year.	Balance against at the close of the financial year.	Total.	Balance against at the commencement of the financial year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rural Boards—con.									
Macroom,	–	24 0 0	–	–	–	24 0 0	–	24 0 0	–
Magherafelt,	–	30 0 0	–	–	–	30 0 0	–	30 0 0	–
Mallow,	–	180 0 0	2 0 0	–	–	182 0 0	–	182 0 0	–
Manorhamilton,	–	24 0 0	–	–	–	24 0 0	–	24 0 0	–
Milford,	–	22 0 0	–	–	–	22 0 0	–	22 0 0	–
Millstreet,	–	18 0 0	1 0 0	–	–	19 0 0	–	19 0 5	–
Mitchelstown,	–	11 0 0	–	–	–	11 0 0	–	11 0 5	–
Mohill,	–	10 0 0	–	–	–	10 0 0	–	10 0 3	–
Monaghan,	–	1 0 0	–	–	3 0 0	4 0 0	–	3 0 0	–
Mountbellew,	–	54 0 0	–	–	–	54 0 0	–	54 0 0	–
Mountmellick,	–	120 0 0	–	–	17 0 0	103 0 0	–	103 0 0	13 0 0
Mullingar,	–	362 0 0	12 0 0	–	–	384 0 0	–	384 0 5	–
Naas,	–	120 0 0	72 0 0	43 0 0	1 0 0	207 0 0	–	207 0 3	–
Navan,	–	64 0 0	–	–	–	64 0 0	–	64 0 0	–
Nenagh,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Newcastle,	–	21 0 0	2 0 0	–	–	24 0 0	–	24 0 5	–
New Ross,	–	58 0 0	–	–	–	58 0 0	–	58 0 0	–
Newtownards,	–	60 0 0	60 0 0	–	–	120 0 0	–	120 0 0	–
Oldcastle,	–	5 0 0	–	–	–	5 0 0	–	5 0 0	–
Omagh,	–	20 0 0	–	–	–	20 0 0	–	20 0 0	–
Oughterard,	–	18 0 0	–	–	–	18 0 0	–	18 0 0	–
Parsonstown,	–	6 0 0	–	–	–	6 0 0	–	6 0 0	–
Portumna,	–	6 0 0	–	–	–	6 0 0	–	6 0 0	–
Rathdown,	–	–	1,109 0 0	–	93 0 0	1,123 0 0	–	1,102 0 0	–
Rathdrum,	–	72 0 0	44 0 0	–	–	116 0 0	–	116 0 0	–
Rathkeale,	–	43 0 0	–	–	–	43 0 0	–	43 0 0	–
Roscommon,	–	12 0 0	–	–	–	12 0 0	–	13 0 0	–
Roscrea,	–	101 0 0	–	–	–	101 0 0	–	101 0 0	–
Skibbereen,	–	54 0 0	–	–	–	54 0 0	–	54 0 0	–
Skull,	–	2 0 0	–	–	–	2 0 0	–	0 0 0	–
Sligo,	–	128 0 0	–	–	–	128 0 0	–	130 0 0	–
Strabane,	–	102 0 3	25 0 0	–	–	127 0 3	–	124 0 0	–
Strokestown,	–	3 0 0	–	–	–	3 0 0	–	0 0 0	–
Swineford,	–	55 0 0	–	–	–	55 0 0	–	65 0 0	–
Thomastown,	–	30 0 0	–	–	–	30 0 0	–	30 0 0	–
Thurles,	–	2 0 0	–	–	–	2 0 0	–	5 0 0	–
Tipperary,	–	18 0 0	–	–	–	18 0 0	–	18 0 0	–
Tobercurry,	–	48 0 0	–	–	–	48 0 0	–	48 0 3	–
Tralee,	26 0 0	77 0 0	30 0 0	–	–	116 0 0	–	107 0 0	–
Trim,	–	53 0 0	–	–	–	53 0 0	–	53 0 0	–
Tuam,	–	32 0 0	3 0 0	–	–	35 0 0	130 0 0	201 0 0	103 0 0
Tulla,	–	21 0 0	–	–	–	21 0 0	–	21 0 0	–
Tullamore,	–	11 0 0	–	–	2 0 0	13 0 0	–	12 0 0	–
Waterford,	–	30 0 0	7 0 0	–	–	43 0 0	–	28 0 0	–
Westport,	–	15 3 0	–	–	–	15 3 0	–	15 0 0	–
Wexford,	–	17 0 0	–	–	–	17 0 0	–	17 0 0	–
Youghal,	0 0 0	92 0 0	–	–	–	92 0 0	–	87 0 0	–
Total,	340 0 0	7,471 0 0	1,622 0 0	460 0 0	169 0 0	9,001 0 0	2,260 0 0	12,820 0 0	2,726 0 0
Urban Boards.									
Ballinasloe,	–	44 0 0	18 0 0	–	–	62 0 0	110 0 0	170 0 0	28 0 0
Ballymena,	10 0 0	–	65 0 0	–	–	55 0 0	28 0 0	100 0 0	–
Belfast,	12,013 0 0	–	1,092 0 0	–	2,208 0 0	4,210 0 0	–	18,125 0 0	–
Carlow,	–	–	34 0 0	–	3 0 0	37 0 0	493 0 0	522 0 0	200 0 0
Carrick-on-Suir,	–	11 0 0	–	–	0 0 0	14 0 0	–	14 0 0	–
Clonmel,	–	77 0 0	122 0 0	–	15 0 0	214 0 0	79 0 0	293 0 0	54 0 0
Coleraine,	–	73 0 0	53 0 0	–	–	126 0 0	44 0 0	169 0 0	30 0 0
Cork,	–	315 0 0	404 0 0	–	58 0 0	776 0 0	100 0 0	874 0 5	513 0 0
Dublin,	–	13 0 0	–	–	–	13 0 0	–	13 0 0	–
Holywood,	–	90 0 0	32 0 0	200 0 0	79 0 0	401 0 0	–	401 0 0	13 0 0
Kells,	–	5 0 0	–	–	–	5 0 0	–	0 0 0	–
Killiney and Ballybrack,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Kinsale,	–	5 0 0	–	–	–	5 0 0	–	0 0 0	–
Letterkenny,	–	19 0 0	–	400 0 0	301 0 0	719 0 0	–	719 3 0	440 0 0
Limerick,	–	64 0 0	–	–	–	64 0 0	–	54 0 0	–
Lisburn,	12 0 0	30 0 0	–	–	2 0 0	30 0 0	23 0 0	123 0 0	–
Londonderry,	–	–	121 0 0	–	414 0 0	603 0 0	–	605 0 0	–
Lurgan,	–	3 0 0	75 0 0	–	–	78 0 0	–	70 0 0	–
Monaghan,	149 0 0	–	–	–	2 0 0	0 0 0	–	161 0 0	–
Parsonstown,	142 0 0	–	43 0 0	–	1 0 3	84 0 0	–	205 0 0	–
Queenstown,	86 0 0	–	44 0 0	–	–	44 0 0	–	130 3 0	–
Sligo,	–	–	70 0 0	–	1 3 0	80 0 0	–	80 0 0	–
Wexford,	–	–	66 0 0	–	63 0 0	121 0 0	–	121 0 0	–
Total,	14,313 0 0	792 0 0	3,235 0 3	600 0 0	4,173 0 0	7,800 0 0	855 0 0	23,094 0 0	1,206 0 0
Joint Rural and Urban Boards.									
Banbridge,	20 0 0	35 0 0	28 0 0	–	–	120 0 0	0 0 0	152 0 0	–
Bangor,	675 0 0	170 0 0	–	1,400 0 0	–	1,520 0 0	–	2,000 0 0	–
Dundalk,	30 0 0	360 0 0	73 0 0	–	23 0 0	330 0 0	–	330 0 0	–
Newtownards,	60 0 0	100 0 0	89 0 0	–	81 0 0	329 0 0	–	345 0 0	–
Youghal,	70 0 0	108 0 0	5 0 0	–	1 0 0	114 0 0	–	167 0 0	–
Total,	857 0 0	737 0 0	287 0 0	1,400 0 0	107 0 0	2,201 0 0	0 3 0	3,077 0 0	–
Gross Total, (1888.	15,125 0 0	9,001 0 0	6,327 0 0	2,510 0 0	4,448 0 0	20,226 0 0	3,567 0 0	38,991 0 0	4,208 0 0
(1887.	14,308 0 0	3,870 0 0	4,566 0 0	1,860 0 0	3,293 0 0	13,823 0 0	3,268 0 0	37,399 0 0	3,543 0 0
Increase,	818 0 0	129 0 0	–	659 0 5	850 0 0	1,378 0 0	–	1,592 0 0	719 0 0
Decrease,	–	–	339 0 0	–	–	–	701 0 0	–	–

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Boards during the financial year ended in 1898.

| Expenditure. | | |

XI.—SUMMARY of returns made by Clerks of the Peace, of salaries, emoluments, and fees

COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS, &c. (14.)	Salary.	Emoluments.				Fees paid by Crown Solicitor.
		Compensation under Criminal Justice Act, and other payments from the Imperial taxes.	Presentments for services in preparing Parliamentary Voters' lists.	Presentments for preparing Jurors' books.	Other remuneration from Grand Jury cess.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim,	370 0 0	3 0 0	944 0 0	200 0 0	2 0 0	79 0 0
Belfast, Borough of,	200 0 0	–	907 0 0	128 0 0	–	122 0 0
Carrickfergus, Co. of the Town,	24 0 0	–	–	25 0 0	–	–
Clare,	324 0 0	–	135 0 0	53 0 0	–	–
Donegal,	370 0 0	414 0 0	478 0 0	110 0 0	–	7 0 0
Dublin, County of the City,	800 0 0	–	280 0 0	139 0 0	125 0 0	200 0 0
Galway,	370 0 0	–	495 0 0	88 0 0	–	–
Galway, County of the Town,	93 0 0	–	13 0 0	25 0 0	–	–
Kilkenny,	300 0 0	19 0 0	195 0 0	64 0 0	–	9 0 0
Kilkenny, County of the City,	93 0 0	–	12 0 0	25 0 0	–	–
Leitrim,	277 0 0	183 0 0	203 0 0	25 0 0	9 0 0	9 0 0
Tyrone,	370 0 0	186 0 0	792 0 0	153 0 0	–	25 0 0
Waterford,	277 0 0	121 0 0	80 0 0	82 0 0	–	4 0 0
Waterford, County of the City,	93 0 0	–	25 0 0	32 0 0	–	6 0 0
Total, (1898.	3,961 0 0	923 0 0	4,259 0 0	1,149 0 0	136 0 0	460 0 0
(1897.	3,242 0 0	693 0 0	2,739 0 0	1,117 0 0	1 0 0	394 0 0
Increase,	19 0 0	230 0 0	1,520 0 0	32 0 0	135 0 0	66 0 0
Decrease,	–	–	–	–	–	–

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received by them, under statute, custom, or other authority, during the year 1898.

Fees other than those paid by Crown Solicitor.					Emoluments and fees not classed.	Total amount of salaries, fees, and emoluments.	Counties, and Counties of Cities and of Towns, &c. (14.)
On Crown business and Appeals from Magistrates' convictions.	On Publicans' licences.	On Civil Bill business.	On Railway and Drainage.	On Registration of trees.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
10 0 0	72 0 0	204 0 0	–	–	–	1,592 0 0	Antrim.
26 0 0	99 0 0	–	–	–	–	1,482 0 0	Belfast, Borough of.
–	4 0 0	–	–	–	–	53 0 0	Carrickfergus, Co. of the Town.
–	63 0 0	294 0 0	–	–	–	859 0 0	Clare.
2 0 0	77 0 0	–	–	–	–	1,456 0 0	Donegal.
12 0 0	112 0 0	–	1 0 0	–	–	1,669 0 0	Dublin, County of the City.
–	72 0 0	380 0 0	–	–	–	1,405 0 0	Galway.
–	23 0 0	25 0 0	–	–	–	179 0 0	Galway, County of the Town.
–	37 0 0	81 0 0	–	–	–	701 0 0	Kilkenny.
–	12 0 0	–	–	–	–	142 0 0	Kilkenny, County of the City.
–	30 0 0	135 0 0	–	–	–	671 0 0	Leitrim.
3 0 0	71 0 0	424 0 0	–	–	–	2,024 0 0	Tyrone.
1 0 0	42 0 0	83 0 0	–	–	–	690 0 0	Waterford.
1 0 0	26 0 0	–	–	–	–	183 0 0	Waterford, Co. of the City.
63 0 0	740 0 0	1,616 0 0	1 0 0	–	–	13,808 0 0	1898, } Total.
64 0 0	780 0 0	1,911 0 0	2 0 0	–	10 0 0	11,653 0 0	1897, }
–	–	–	–	–	–	1,655 0 0	Increase.
1 0 0	40 0 0	295 0 0	1 0 0	–	10 0 0	–	Decrease.

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XII.—Summary of returns of fees and other emoluments received by Clerks of the Crown under statute, custom, or other authority, as sworn to by them at Spring and Summer Assizes of the year 1898, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including presentments for salaries.

Counties, and Counties of Cities and of Towns. (12.)	Salary.	Other payments from Grand Jury Cess.	Fees paid by Crown Solicitor, and other payments from Imperial taxes.	Fees other than those paid by Crown Solicitor.	Fees and emoluments not classified.	Total amount of salaries, fees, and emoluments received.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim,	370 0 0	99 0 0	245 0 0	42 0 0	–	756 0 0
Carrickfergus, County of the Town,	23 0 0	–	–	6 0 0	–	29 0 0
Clare,	324 0 0	–	131 0 0	–	–	455 0 0
Donegal,	370 0 0	–	104 0 0	10 0 0	–	484 0 0
Dublin, County of the City,	–	–	436 0 0	264 0 0	–	700 0 0
Galway,	370 0 0	–	80 0 0	3 0 0	–	463 0 0
Galway, County of the Town,	74 0 0	–	16 0 0	3 0 0	–	93 0 0
Kilkenny,	230 0 0	–	76 0 0	–	–	306 0 0
Kilkenny, County of the City,	74 0 0	–	22 0 0	–	–	96 0 0
Leitrim,	185 0 0	–	73 0 0	2 0 0	–	260 0 0
Tyrone,	370 0 0	–	49 0 0	6 0 0	–	425 0 0
Waterford,	185 0 0	–	117 0 0	–	–	302 0 0
Waterford, County of the City,	76 0 0	–	24 0 0	–	–	99 0 0
Total, 1898,	2,650 0 0	93 0 0	1,301 0 0	338 0 0	–	4,482 0 0
Total, 1897,	2,639 0 0	93 0 0	1,215 0 0	419 0 0	–	4,380 0 0
Increase,	–	–	166 0 0	–	–	76 0 0
Decrease,	9 0 0	–	–	81 0 0	–	–

XIII.—Summary of Petty Sessions stamps and Crown fines, with their application.

Receipts in 1897.

	£ s. d.	£ s. d.
Petty Sessions stamps,		24,911 0 0
Fines, &c.,	£37,172 0 0	
Less to parties as costs,	9,752 0 0	
		27,420 0 0
Dividends,		5,804 0 0
Amount transferred from Dogs Act fund,		26,666 0 0
		£84,801 0 0

Application in 1897.

	£ s. d.	£ s. d.
Officers of local courts:		
Salaries of Petty Sessions Clerks,	56,163 0 0	
Pensions of late Petty Sessions Clerks,	4,160 0 0	
Salaries of Registrar and his Clerks,	4,081 0 0	
Expenses, &c.,	4,886 0 0	
		71,290 0 0
Police:		
Dublin Metropolitan,		–
Royal Irish Constabulary,		1,698 0 0
Cattle Disease account,		120 0 0
To Treasurers of boroughs, Private parties,		8,187 0 0
		£81,293 0 0

XIV.—Summary of Dogs Licence Duty, and its application.

Receipts in 1898.

	£ s. d.	£ s. d.
Dogs licence duty,		40,889 0 0
Dividends on moneys invested,		389 0 0
		£41,278 0 0

Application in 1898.

	£ s. d.
Cost of postage, &c.,	50 0 0
In aid of Grand Jury cess,	16,183 0 0
In aid of Town rates,	1,840 0 0
Deducted and added to Fines and Fees Fund, by order of the Lord Lieutenant, under 44 & 45 Vic., c 18,	23,455 0 0
	£41,278 0 0

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TABLE XV.

Summary of Harbour Receipts and Expenditure.

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XV.—Summary of Dues, Tolls, Rents, and other Receipts of Harbour and Pier Authorities, for the

Name of Harbour, Dock, Pier, Quay, or Wharf.	Balance in favour at commencement of the year.	Receipts.						
		Harbour, Port, Anchorage, Buoy, or Beconage Tolls or Dues.	Wharf, Pier, Quay, or Dock Dues.	Import, Export, Tonnage, or Ballast Dues.	Lighthouse or Floating Light Dues.	Pilotage Dues.	From Grand Jury cess or other local tax.	From Parliamentary Grant, or other Imperial tax.
	£	£	£	£	£	£	£	£
Ardglass,	–	70	–	–	–	–	–	726
Arklow,	142	240	–	293	–	–	–	–
Balbriggan,	4	1	–	93	–	–	–	–
Ballina,	–	407	–	746	–	–	–	–
Ballynass,	33	19	–	–	–	–	–	–
Ballyshannon,	565	63	–	–	–	63	–	–
Baltimore and Skibbereen,	126	34	–	188	42	–	–	–
Belfast Harbour and Docks,	99,814	–	62,448	86,368	–	–	–	–
*Bray,	–	319	–	–	–	–	1,266	–
Bruckless Pier,	11	1	–	–	–	–	–	–
Carlingford Lough,	305	1,640	–	–	–	–	–	–
Carrickfergus,	122	1	–	627	–	–	–	–
Castlehaven,	–	30	–	6	13	–	–	–
Clare Castle,	72	130	–	–	–	–	–	–
Coleraine,	–	1,647	–	37	–	132	1,331	–
Cork,	9,075	2,376	–	37,817	–	–	–	–
Courtown,	27	3	–	69	–	–	–	–
Dingle,	282	128	1	11	53	–	–	14
Donaghadee,	–	–	–	–	–	–	–	657
Drogheda,	1,570	3,875	–	–	–	–	–	–
Dublin,	2,348	57,169	–	–	–	3,837	–	–
Do. Custom House Docks,	6,196	–	13,357	–	–	–	–	–
Dundalk,	4,531	3,769	–	2,819	–	498	–	–
Dundrum,	–	404	–	–	–	–	–	–
Dunfanaghy,	2	–	1	–	–	–	–	–
Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.	–	386	–	–	–	–	–	–
Dunmore East Harbour, Pier, and Dock,	–	90	–	–	–	–	–	630
Foynes,	–	119	–	–	–	–	–	–
Galway,	11	–	1,627	1,666	–	273	–	–
Howth,	–	57	–	–	–	–	–	477
Killadysart Pier,	–	30	–	–	–	–	–	–
Killala Quay and Harbour,	6	2	5	–	–	–	–	–
Killough,	–	29	–	–	–	–	–	–
Killybegs,	–	–	16	35	6	–	–	–
Kilrush Pier and Harbour,	1,170	–	202	–	–	–	–	–
Kingstown,	–	–	1,315	–	–	–	–	7,502
Kinsale,	444	696	–	–	–	–	–	–
Kircubbin,	–	61	–	–	–	–	–	–
Larne,	–	–	1,428	2,192	–	–	–	–
Limerick,	1,147	–	2,883	9,457	–	–	–	–
Londonderry,	–	8,139	–	9,015	229	1,469	–	–
Mountcharles Pier,	–	–	25	–	–	–	6	–
New Ross,	246	261	27	1,107	–	236	–	–
Querrin,	–	–	–	–	–	–	–	–
Rosslare,	–	216	–	1,156	–	–	–	–
Skerries,	3	22	–	55	–	–	–	–
Sligo,	5,766	3,127	–	4,576	42	572	–	–
Tralee and Fenit,	1,612	2,163	–	1,175	–	–	–	–
Waterford, including Arthurstown, Ballybrack, and Duncannon.	1,869	706	–	5,968	467	1,719	–	–
Westport,	797	444	64	1,342	–	411	–	–
Wexford,	351	–	–	3,281	–	2,367	–	–
Wicklow,	167	263	–	417	–	–	–	–
Youghal,	435	414	–	–	–	–	–	–
Total,	139,268	69,561	53,439	170,436	869	11,515	2,603	9,686

* The receipts and expenditure in this case are included in the accounts of the Township Commissioners on pages 82 to 85, and they are consequently excluded from the summary of harbour taxation on page 20.

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latest period of twelve months for which the accounts were made up preceding 31st December, 1898.

Receipts.					Balance against at the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf
Rents, Use of Lighter Boats, Cranes, &c.	Sale of materials.	Money borrowed on Bond or other security.	Other receipts.	Total receipts in the year			
£	£	£	£	£	£	£	
6	1	–	–	805	–	805	Ardglass.
–	1	–	–	534	–	676	Arklow.
–	–	–	19	113	–	117	Balbriggan.
19	–	–	216	1,388	–	1,388	Ballina.
–	–	–	–	19	–	52	Ballynass.
–	–	–	11	107	–	372	Ballyshannoon.
–	–	–	2	248	–	372	Baltimore and Skibbereen.
31,454	–	338	13,460	164,076	–	383,850	Belfast Harbour and Docks.
–	–	550	–	2,135	486	2,621	Bray.
–	–	–	–	1	–	12	Bruckless Pier.
–	–	–	610	2,450	–	3,755	Carlingford Lough.
294	–	*407	14	1,348	–	1,465	Carrickfergus.
–	–	–	–	51	1	52	Castlehaven.
–	–	–	–	130	–	202	Clare Castle.
206	–	–	121	3,474	341	2,715	Coleraine.
187	–	–	1,396	41,748	–	50,823	Cork.
105	–	5	–	157	–	194	Courtown.
–	–	–	–	207	–	489	Dingle.
11	–	–	–	348	–	348	Donaghadee.
44	–	–	285	4,204	–	5,774	Drogheda.
3,029	248	–	892	64,195	–	66,343	Dublin.
2,883	–	–	–	16,240	–	32,436	Do. Custom House Docks.
301	73	–	220	7,667	–	12,326	Dundalk.
–	–	–	–	404	424	828	Dundrum.
–	–	–	–	1	1	4	Dunfanaghy.
–	–	–	18	400	10	410	Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.
64	–	–	–	724	–	724	Dunmore East, Harbour, Pier, and Dock.
–	–	–	–	119	299	418	Foynes.
161	6	–	–	3,723	–	2,134	Galway.
381	12	–	–	867	–	867	Howth.
–	–	–	–	30	80	120	Killadyeert Pier.
–	–	–	–	7	1	11	Killala Quay and Harbour.
–	–	–	–	29	21	50	Kilough.
2	–	–	4	57	1	58	Killybegs.
–	–	–	–	282	–	1,432	Kilrush Pier and Harbour.
878	108	–	287	9,601	–	9,601	Kingstown.
–	–	–	–	896	–	1,142	Kinsale.
3	–	–	–	34	114	148	Kircubbin.
5,007	35	–	930	8,612	–	8,618	Larne.
932	–	–	414	13,686	–	14,838	Limerick.
312	–	7,982	2,806	20,138	4,243	34,881	Londonderry.
4	–	–	–	36	–	35	Mountcharles Pier.
1	–	–	–	1,632	–	1,878	New Ross.
–	–	–	–	–	118	118	Querrin.
–	–	–	7	1,878	–	1,376	Rosslare.
–	27	.	8	110	–	115	Skerries.
27	100	–	1,063	2,506	–	15,272	Sligo
297	11	–	212	3,958	–	5,670	Tralee and Fenit.
958	18	1,300	3,819	13,940	747	16,586	Waterford, including Arthurstown, Ballybrack, and Duncannon.
12	2	–	8	2,281	–	3,078	Westport.
397	1	–	1,833	7,878	–	8,230	Wexford.
–	–	2,028	27	2,755	–	2,942	Wicklow.
–	–	–	–	414	–	849	Youghal.
46,685	657	12,608	27,878	428,948	8,797	873,013	Total.

* This sum was received from the Municipal Commissioners of Carrickfergus to enable the Harbour Authority to pay that amount in respect of their loans.

[XV. *continued.*

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XV. *(continued)*.—SUMMARY of expenditure of Harbour and Pier Authorities, for the latest

NAME OF HARBOUR, DOCK, PIER, QUAY OR WHARF.	Balance against at the commencement of the year.	Expenditure. Salaries.	Wages.	New works and improvements.	Repairs and maintenance of works.	Lighthouses and floating lights.	Plant, such as Dredgers, Buoys, Beacons, Anchors, Cranes, &c.	Lighting Harbours, Docks, Piers, or Wharfs.	Rents, rates, taxes, and insurance.
	£	£	£	£	£	£	£	£	£
Ardglass,	–	150	489	–	166	–	–	–	–
Arklow,	–	67	41	–	37	–	–	–	–
Balbriggan,	–	41	31	–	10	–	–	13	–
Ballina,	88	50	–	–	189	–	–	–	33
Ballynase,	–	–	–	–	6	–	–	–	–
Ballyshannon,	–	6	33	–	–	–	10	–	–
Baltimore and Skibbereen,	–	70	10	80	4	46	22	3	1
Belfast Harbour and Docks,	–	6,683	–	47,659	27,746	395	–	2,324	4,727
Bray,	289	67	52	–	–	100	153	–	–
Bruckless Pier,	–	4	–	1	–	–	–	–	–
Carlingford Lough,	–	220	369	–	–	786	239	–	138
Carrickfergus,	–	63	112	–	91	–	26	113	31
Castlehaven,	–	29	16	–	–	–	–	4	–
Clare Castle,	–	82	–	–	–	–	–	9	6
Coleraine,	322	140	177	70	162	–	–	39	6
Cork,	–	3,186	6,625	4,773	5,101	636	1,097	183	1,461
Courtown,	–	–	93	–	10	–	16	1	1
Dingle,	–	67	–	29	–	6	–	7	–
Donaghadee,	–	66	266	–	14	–	–	–	–
Drogheda,	–	366	1,048	–	341	–	684	207	90
Dublin,	–	8,675	4,735	3,212	11,141	1,572	116	–	1,008
Do. Custom House Docks,	–	2,976	5,605	–	2,061	–	–	186	2,514
Dundalk,	–	651	2,573	–	42	–	541	542	222
Dundrum,	–	25	300	–	403	–	100	–	–
Dunfanaghy,	–	–	–	–	–	–	4	–	–
Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.	85	55	36	16	6	6	71	33	7
Dunmore East Harbour, Pier, and Dock,	–	170	276	63	213	–	–	–	–
Foynes,	280	35	–	–	13	–	–	–	2
Galway,	–	330	426	–	357	–	–	103	42
Howth,	–	163	504	–	156	–	–	–	10
Killadysert Pier,	76	9	–	–	36	–	–	–	–
Killala Quay and Harbour,	–	6	2	–	–	–	–	–	–
Killough,	4	25	–	10	11	–	–	–	–
Killybegs,	–	40	–	–	3	–	–	4	4
Kilrush Pier and Harbour,	–	58	–	–	14	–	7	3	–
Kingstown,	–	480	4,685	471	1,340	–	–	–	–
Kinsale,	–	–	313	–	–	–	–	–	–
Kircubbin,	80	7	–	–	23	–	–	–	–
Larne,	–	438	1,856	–	3,881	–	13	77	211
Limerick,	–	1,220	–	1,485	3,020	339	282	335	159
Londonderry,	14,731	1,126	3,348	680	2,946	–	393	1,073	457
Mountcharles Pier,	–	6	–	–	1	–	–	–	–
New Ross,	–	166	177	–	247	–	–	–	11
Querrin,	108	10	–	–	–	–	–	–	–
Rosslare,	–	–	1,316	–	26	–	–	–	–
Skerries,	–	32	38	–	8	–	–	–	10
Sligo,	–	665	967	1,257	1,314	70	2,453	342	186
Tralee and Fenit,	–	207	613	–	197	–	2,110	20	80
Waterford, including Arthurstown, Ballybrack, and Duncannon.	–	1,366	4,179	–	356	421	1,453	173	682
Westport,	–	264	431	101	371	–	–	16	31
Wexford,	–	432	2,236	–	209	–	720	185	64
Wicklow,	–	132	35	2,023	–	–	–	57	3
Youghal,	–	60	20	–	76	–	–	80	14
Total,	16,092	34,336	43,876	61,946	63,463	4,561	11,498	6,951	12,233

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period of twelve months for which the accounts were made up preceding 31st December, 1898.

Expenditure							Balance in favour at the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf.
Payments in respect of borrowed money, including interest in some cases	Interest, Annuities, and payments to Sinking Fund	Law expenses	Repayments through Treasury to Imperial taxes.	Repayments to Grand Jury cess or other local tax.	Other payments.	Total expenditure			
£	£	£	£	£	£	£	£	£	
–	–	–	–	–	–	805	–	805	Ardglass.
–	–	6	–	–	6	153	517	676	Arklow.
–	–	–	–	–	9	106	11	117	Balbriggan.
120	100	5	–	–	851	1,047	253	1,388	Ballina.
–	–	–	–	–	–	8	44	52	Ballynass.
–	–	–	–	–	5	56	816	972	Ballyshannon.
–	–	11	–	–	28	276	96	372	Baltimore and Skibbereen.
3,440	48,158	–	–	–	27,852	172,162	91,708	263,890	Belfast Harbour and Docks.
–	1,688	–	–	–	272	2,332	–	2,621	Bray.
–	–	–	–	–	–	5	7	12	Bruckless Pier.
–	300	–	–	–	575	2,629	126	2,755	Carlingford Lough.
*128	*479	–	–	–	213	1,280	185	1,465	Carrickfergus.
–	–	–	–	–	3	52	–	52	Castlehaven.
–	–	–	–	–	23	120	82	202	Clare Castle.
1,681	815	3	–	–	241	3,393	–	3,715	Coleraine.
–	13,162	2,000	–	–	7,585	45,684	5,139	50,823	Cork.
10	–	–	–	–	17	147	37	184	Courtown.
–	–	–	–	–	7	149	341	489	Dingle.
–	–	–	–	–	–	348	–	348	Donaghadee
957	700	–	–	–	415	4,788	986	5,774	Drogheda.
–	24,841	4,835	–	–	3,841	63,774	2,769	66,543	Dublin.
–	–	193	–	–	1,526	15,069	7,373	22,430	Do. Custom House Docks.
1,185	875	79	–	–	784	7,476	4,752	12,228	Dundalk.
–	–	–	–	–	–	828	–	828	Dundrum.
–	–	–	–	–	–	4	–	4	Dunfanaghy.
–	2	–	–	–	87	325	–	410	Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.
–	–	–	–	–	–	724	–	724	Dunmore East Harbour, Pier, and Dock.
79	–	–	–	–	7	138	–	418	Foynes.
1,826	410	–	–	–	81	8,548	186	8,734	Galway.
–	–	–	–	–	–	867	–	867	Howth.
–	–	–	–	–	–	45	–	120	Killadysert Pier.
–	3	–	–	–	–	11	–	11	Killala Quay and Harbour.
–	–	–	–	–	–	46	–	50	Killough.
–	–	–	–	–	1	58	–	58	Killybegs.
–	–	–	–	–	9	91	1,341	1,432	Kilrush Pier and Harbour.
–	–	–	–	–	1,925	9,601	–	9,601	Kingstown.
–	–	–	–	–	685	998	144	1,142	Kinsale.
18	8	–	–	–	–	58	–	148	Kircubbin.
900	379	83	–	–	–	7,844	1,968	9,512	Larne
1,434	2,876	386	–	–	859	12,125	2,508	14,633	Limerick.
–	5,791	87	–	–	3,819	18,950	–	34,381	Londonderry.
–	–	–	–	–	4	11	24	35	Mountcharles Pier.
–	315	295	–	–	334	1,534	344	1,878	New Ross.
–	–	–	–	–	–	10	–	116	Querrin.
–	–	–	–	–	–	1,348	30	1,378	Rosslare.
–	–	–	–	–	–	108	7	115	Skerries.
–	2,756	100	–	–	948	12,561	2,711	15,272	Sligo.
1,099	–	39	–	–	970	5,315	255	5,570	Tralee and Fenit.
1,100	739	1,717	–	–	4,345	16,559	–	16,556	Waterford, including Arthurstown, Ballybrack, and Duncannon.
868	–	–	–	–	232	2,133	945	3,078	Westport.
383	328	179	–	–	2,472	7,208	1,022	8,230	Wexford.
–	21	32	–	–	25	2,334	608	2,942	Wicklow.
–	107	73	–	–	33	526	323	849	Youghal.
18,008	104,791	9,927	–	–	60,736	428,463	127,456	572,013	Total.

* See note on page 47.

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XVI.—SUMMARY of tolls and other income, with expenditure, in respect of inland Navigations

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	RECEIPTS. Grand Jury cess.	Tolls.	Other receipts	Total receipts during the year.	Balance against at the close of the financial year.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lough Corrib, . . .		385 0 0	13 0 0	–	398 0 0	1 0 0	399 0 0
Lower Bann, . . .	285 0 0	500 0 0	42 0 0	2 0 0	544 0 0	104 0 0	933 0 0
Upper Bann, . . .	416 0 0	600 0 0	215 0 0	116 0 0	931 0 0	–	1,347 0 0
Total, . . .	701 0 0	1,485 0 0	270 0 0	118 0 0	1,873 0 0	105 0 0	2,679 0 0

XVII.—SUMMARY of tolls and other receipts, with expenditure, in respect of inland Navigations maintained the latest period for which the accounts were made

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	RECEIPTS. Imperial taxes.	Grand Jury cess.	Tolls.	Other receipts.	Total receipts during the year.	Balance against at the close of the financial year.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Maigue (County Limerick),	–	19 0 0	–	4 0 0	–	20 0 0	–	20 0 0
Shannon, ...	162 0 0	1,452 0 0	–	2,937 0 0	2,815 0 0	7,204 0 0	41 0 0	7,407 0 0
Total, . .	162 0 0	1,468 0 0	–	2,941 0 0	2,815 0 0	7,224 0 0	41 0 0	7,427 0 0
Total of XVI. and XVII.,	863 0 0	1,468 0 0	1,485 0 0	3,211 0 0	2,933 0 0	9,097 0 0	146 0 0	10,106 0 0

XVIII.—SUMMARY of repayments of expenditure for Arterial drainage made to the Commissioners of Public c. 49, during the year ended

—	Total Expenditure by Board of Works chargeable on lands and Counties.	Portion charged on County cess.	Portion charged on lands improved.	Charge not classed.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under 5 & 6 Vic., c. 89, and Acts amending same, .	1,041,958 0 0	152,181 0 0	889,777 0 0	–
Under 26 & 27 Vic., c. 88, ...	954,316 0 0	44,386 0 0	903,040 0 0	3,790 0 0
Under 29 & 30 Vic., c. 49, Maintenance works, . .	49,773 0 0	–	40,773 0 0	–
Total, ...	2,045,947 0 0	196,567 0 0	1,845,590 0 0	3,790 0 0

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maintained out of Grand Jury cess, for the year 1898, from returns by Navigation trustees.

Balance against at the commencement of the financial year.	Expenditure.			Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and incidentals.	Total.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 0 0	246 0 0	152 0 0	398 0 0	–	399 0 0	Lough Corrib.
–	632 0 0	301 0 0	933 0 0	–	933 0 0	Lower Bann.
–	755 0 0	223 0 0	978 0 0	369 0 0	1,347 0 0	Upper Bann.
1 0 0	1,633 0 0	676 0 0	2,309 0 0	369 0 0	2,679 0 0	Total.

out of the Imperial taxes, or by receipts from tolls, &c., for twelve months ended the 31st of March, 1898, up previous to the 31st of December, 1898.

Balance against at the commencement of the financial year.	Expenditure.			Surplus payable to the Exchequer.	Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and incidentals.	Total.				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
–	–	20 0 0	20 0 0	–	–	20 0 0	Maigue (County Limerick)
–	5,057 0 0	2,350 0 0	7,407 0 0	–	–	7,407 0 0	Shannon.
–	5,057 0 0	2,370 0 0	7,427 0 0	–	–	7,427 0 0	Total.
1 0 0	6,690 0 0	3,046 0 0	9,736 0 0	–	369 0 0	10,106 0 0	Total of XVI. and XVII.

Works, under 5 & 6 Vic., c. 89, and Acts amending same, and under 26 & 27 Vic., c. 88, and 29 & 30 Vic., the 31st of March, 1899.

Total repayments during year.	Portion of repayments made out of County cess during year.	Repayments made by proprietors of lands during year.	—
£ s. d.	£ s. d.	£ s. d.	
–	–	–	Under 5 & 6 Vic., c. 89, and Acts amending same.
34,736 0 0	1,957 0 0	32,779 0 0	Under 26 & 27 Vic., c. 88.
1,234 0 0	–	1,234 0 0	Under 29 & 30 Vic., c. 49, Maintenance works.
35,970 0 0	1,957 0 0	34,013 0 0	Total.

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XIX.—Summary of returns of fees received under the Merchant Shipping Act, 1854, during the latest period of twelve months for which the accounts were made up preceding the 31st of December, 1898.

—	Light dues.	Fees under Merchant Shipping Act, 1854.				Total.
		On examination of Masters, Mates, and Engineers.	On engagement or discharge of crews.	On renewal of certificates.	In respect of the survey of vessels.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Commissioners of Irish Lights,	14,978 10 9	–	–	–	–	14,978 10 9
Name of Port.						
Belfast,	–	163 18 0	90 15 0	2 8 2	1,146 10 10	1,403 12 0
Cork	–	12 3 0	3 10 4	1 0 4	121 16 0	137 9 8
Dublin,	–	53 12 0	3 10 0	0 15 8	221 11 0	279 12 8
Galway,	–	0 3 0	–	0 2 6	23 0 0	23 5 6
Limerick,	–	–	–	0 7 6	1 10 0	1 17 6
Londonderry,	–	3 10 0	–	0 10 0	423 3 4	427 3 4
Newry,	–	–	–	–	10 16 8	10 16 8
Queenstown,	–	–	–	0 2 6	967 0 0	967 2 6
Sligo,	–	–	–	–	1 6 8	1 6 8
Waterford,	–	1 0 0	–	0 13 2	48 5 0	49 18 2
Westport,	–	–	1 12 6	–	–	1 12 6
Total,	14,978 10 9	234 6 0	98 7 10	6 3 10	2,964 19 6	18,282 7 11

XXI.—Balances of Loans outstanding against the several Town and Harbour Authorities,

Local Authorities.	Secured Debt other than Government Loan.							
	At Six per Cent., or upwards, or at current Bank Rate.		At Five per Cent., and below Six per Cent.		At Four per Cent., and below Five per Cent.		Below Four per Cent.	
	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.
I. Town Councils.	£	£	£	£	£	£	£	£
Belfast,	–	–	–	–	5,946	2,246	1,428,400	1,486,630
Clonmel,	–	–	–	–	–	–	49,000	49,000
Cork,	–	–	–	–	5,529	5,529	207,600	205,500
Drogheda,	–	–	–	–	9,254	9,254	–	–
Dublin,	–	–	–	–	40,400	27,600	1,130,807	1,216,606
Kilkenny,	–	–	923	923	–	–	–	–
Limerick,	–	–	12,238	9,599	6,564	6,350	–	–
Londonderry,	–	–	–	–	–	–	79,295	78,254
Sligo,	–	–	–	–	18,217	34,017	–	–
Waterford,	2,009	2,000	–	–	–	–	164,300	175,060
Wexford,	–	–	–	–	–	–	–	–
Total,	2,009	2,000	13,161	10,522	85,920	78,005	3,109,402	3,211,650
II. Town and other Commissioners under Special Acts.								
Belfast City and District Water Commissioners.	–	–	–	–	–	–	1,068,902	1,247,220
Blackrock,	–	–	–	–	–	–	12,820	17,628
Bray,	–	–	–	–	–	–	89,560	90,000
Clontarf,	–	–	–	–	200	100	–	–
Dalkey,	–	–	3,258	2,993	–	–	–	–
Drumcondra, Clonliffe, and Glasnevin,	–	–	4,738	4,433	–	–	–	–
Enniskillen,	–	–	–	–	–	–	3,700	6,900
Galway,	–	–	–	–	–	–	–	–
Kilmainham (New),	–	–	–	–	–	–	–	–
Kingstown,	–	–	–	–	–	–	56,650	62,490
Newry,	–	–	–	–	589	578	68,580	87,602
Pembroke,	–	–	–	–	–	–	88,520	87,470
Rathmines and Rathgar,	–	–	–	–	4,063	3,672	277,160	287,800
Total,	–	–	7,996	7,426	4,852	4,350	1,667,892	1,867,170
III. Commissioners under Act 1854								
Armagh,	–	–	–	–	–	–	–	–
Athlone,	–	–	–	–	–	–	–	–
Balbriggan,	–	–	–	–	–	–	–	–
Ballinasloe,	–	–	–	–	–	–	–	–
Ballybay,	–	–	–	–	–	–	–	–
Ballymena,	–	–	–	–	–	–	–	–
Ballymoney,	–	–	–	–	–	–	–	–
Baltridge,	–	–	–	–	–	–	–	–
Bangor,	–	–	–	–	–	–	–	–
Callan,	–	–	–	–	–	–	–	–
Carlow,	–	–	–	–	–	–	112	112
Carrick-on-Suir,	–	–	–	–	–	–	–	–
Cashel,	–	–	500	500	–	–	–	–
Cavan,	–	–	–	–	–	–	–	–
Clonakilty,	–	–	–	–	–	–	–	–
Clones,	–	–	–	–	–	–	–	–
Coleraine,	–	–	–	–	12,860	12,000	–	–
Dromore,	–	–	–	–	–	–	–	–
Dundalk,	–	–	1,000	1,000	–	–	–	–
Dungarvan,	–	–	100	100	–	–	–	–
Enns,	–	–	–	–	–	–	–	–
Enniscorthy,	–	–	–	–	–	–	–	–
Fermoy,	–	–	–	–	–	–	–	–
Gorey,	–	–	–	–	–	–	–	–
Granard,	–	–	–	–	–	–	–	–
Holywood,	–	–	–	–	–	–	–	–

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XX.—Summary of returns of taxation on pawnbrokers by fees received by the City Marshal and by auctioneers of forfeited pledges in the City of Dublin, in the year 1898.

Receipts.	£	Expenditure.	£
City Marshal—		Payments by City Marshal—	
Paid by deputy auctioneer,	–	Notice servers,	–
Fees of office,	–	Incidental expenses,	–
		Balance on hand,	–
	£ –		£ –

No return received from the City Marshal for 1898.

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and Joint Burial Boards in Ireland, at the close of the financial year ended in 1898.

Government Loan.								Local Authorities.
On Annuity.		At Five per Cent.		At other rate of Interest, not stated.		Total.		
At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	
£	£	£	£	£	£	£	£	I. Town Councils.
–	–	–	–	13,492	14,805	1,447,828	1,503,681	Belfast.
–	–	–	–	–	–	49,000	49,000	Clonmel.
–	–	–	–	37,930	36,755	251,059	247,784	Cork.
–	–	–	–	3,240	3,110	12,494	12,364	Drogheda.
–	–	–	–	343,360	355,790	1,564,507	1,599,936	Dublin.
–	–	–	–	4,885	4,767	5,808	5,690	Kilkenny.
2,378	2,176	–	–	85,365	86,176	106,565	104,310	Limerick.
–	–	–	–	–	–	79 295	78,254	Londonderry.
–	–	–	–	30,159	29,462	48,376	53 409	Sligo.
–	–	–	–	–	–	166,309	177,669	Waterford.
20,633	20,294	210	150	8,452	9,721	29,295	30,165	Wexford.
23,011	22,470	210	150	526,813	540,606	3,760,536	3,862,412	Total.
								II. Town and other Commissioners under Special Acts.
–	–	–	–	–	–	1,068,902	1,247,220	Belfast City and District Water Commissioners.
–	–	–	–	10,806	10,069	28,626	27,697	Blackrock.
–	–	–	–	–	–	89,560	90,080	Bray.
–	–	–	–	9,296	10,870	9,496	10,970	Clontarf.
–	–	–	–	6,633	6,330	10,086	9,373	Dalkey.
–	–	–	–	6,772	6,370	11,505	10,803	Dramcondra, Clonliffe, and Glasnevin.
–	–	–	–	3,174	6,073	8,874	12,973	Enniskillen.
9,263	8,336	–	–	3,481	3,878	12,744	12,216	Galway.
–	–	–	–	1,393	1,552	1,393	1,552	Kilmainham (New).
–	–	–	–	–	–	56,650	62,190	Kingstown.
–	–	–	–	6,471	6,271	75,640	74,451	Newry.
–	–	–	–	–	–	88,520	87,470	Pembroke.
720	672	–	–	–	–	281,913	292,144	Rathmines and Rathgar.
9,983	9,010	–	–	48,226	51,263	1,738,989	1,939,219	Total.
								III. Commissioners under Act 1854.
–	–	–	–	6,657	6,460	6,657	6,460	Armagh.
667	618	–	–	11,649	11,178	12,316	11,796	Athlone.
–	–	7	–	–	–	7	–	Ballbriggan.
–	–	–	–	6,808	7,263	6,6 16	7,263	Ballinasloe.
–	–	134	104	–	–	134	104	Ballybay.
–	–	–	–	24,386	23,406	24,386	23,406	Ballymena.
–	–	–	–	543	530	546	530	Ballymooey.
–	–	220	180	1,825	1,692	2,045	1,872	Banbridge.
–	–	–	–	29,445	32,299	29,445	32,299	Bangor.
–	–	–	–	439	421	439	421	Callan.
–	–	–	–	15,492	15,555	15,604	15,667	Carlow.
–	–	–	–	487	475	487	475	Carrick-on-Suir.
–	–	–	–	2,834	3,202	2,634	3,702	Coalet.
–	–	–	–	1,221	1,169	1,221	1,169	Cavan.
–	–	–	–	716	697	718	697	Clonakilty.
–	–	–	–	5,808	5,784	5,808	5,784	Clones.
2,509	2,325	–	–	1,028	854	16,397	15,239	Coleraine.
–	–	–	–	2,862	2,788	2,862	2,788	Dromore.
–	–	–	–	37,012	36,055	38,012	37,055	Dundalk.
–	–	–	–	7,844	7,237	7,444	7,837	Dungarvan.
9,235	9,081	–	–	1,755	1,674	10,990	10,705	Ennis.
–	–	–	–	2,507	2,427	2,507	2,427	Enniscorthy.
–	–	–	–	15,667	13,210	15,667	15,210	Fermoy.
–	–	–	–	–	67	–	67	Gorey
–	–	–	–	773	825	773	825	Granard.
320	278	–	–	7 920	7,888	8,240	8,166	Holywood.

[XXI. continued.

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XXI.—*(continued.)*—Balances of Loans outstanding against the several of the financial

Local Authorities.	Secured Debt other than Government Loan.							
	At Six per Cent. or upwards, or at current Bank Rate.		At Five per Cent., and below Six per Cent.		At Four per Cent., and below Five per Cent.		Below Four per Cent.	
	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.
III. Commissioners under Act 1854 —*continued.*	£	£	£	£	£	£	£	£
Kells,	–	–	–	–	–	–	–	–
Killarney,	–	–	–	–	–	–	–	–
Killiney and Ballybrack,	–	–	–	–	338	288	–	–
Kilrush,	–	–	–	–	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–
Letterkenny,	–	–	–	–	–	–	–	–
Lisburn,	–	–	–	–	–	–	–	–
Listowel,	–	–	–	–	–	–	–	–
Longford,	–	–	–	–	–	–	–	–
Lurgan,	–	–	–	–	–	–	32,930	42,620
Mallow,	–	–	–	–	–	–	–	–
Maryborough,	–	–	–	–	–	–	–	–
Midleton,	–	–	–	–	–	–	–	–
Mullingar,	–	–	–	–	–	–	–	–
Navan,	–	–	–	–	–	–	–	–
Nenagh,	–	–	–	–	–	–	–	–
New Ross,	–	–	–	–	–	–	–	–
Newtownards,	–	–	664	566	–	–	–	–
Parsonstown,	–	–	–	–	–	–	–	–
Portadown,	–	–	–	–	800	800	–	–
Queenstown,	–	–	4,588	4,588	–	–	14,000	13,720
Roscommon,	–	–	–	–	–	–	–	–
Skibbereen,	–	–	–	–	–	–	–	–
Strabane,	–	–	360	322	–	–	–	–
Templemore,	–	–	–	–	–	–	–	–
Thurles,	–	–	–	–	–	–	–	–
Tralee,	–	–	8,000	8,000	–	–	–	–
Trim,	–	–	–	–	–	–	–	–
Tuam,	–	–	–	–	–	–	–	–
Warrenpoint,	–	–	–	–	–	–	–	–
*Youghal,	–	–	–	–	3,500	4,200	–	–
Total,	–	–	15,212	15,076	17,298	17,348	47,042	56,452
IV. Commissioners under Act 1829.								
Bandon,	–	–	1,900	1,900	–	–	–	–
Wicklow,	–	–	–	–	–	–	20,500	20,500
Total,	–	–	1,900	1,900	–	–	20,500	20,500
V. Harbour Commissioners.								
Annalong,	–	–	–	–	–	–	–	–
Ardglass,	–	–	–	–	–	–	–	–
†Arklow,	–	–	–	–	–	–	–	–
Balbriggan,	–	–	–	–	–	–	–	–
Ballina,	–	–	–	–	–	–	–	–
Belfast,	–	–	–	–	–	–	1,180,734	1,191,034
Carlingford Lough,	–	–	–	–	–	–	–	–
Carrickfergus,	–	–	–	–	–	–	–	–
Castletownshend,	–	–	–	–	53	–	–	–
Clarecastle,	–	–	–	–	–	–	–	–
Coleraine,	–	–	10,122	9,697	–	–	4,759	4,759
Cork,	–	–	–	–	277,558	279,401	–	–
Courtown,	–	–	–	–	–	–	–	–
Drogheda,	–	–	–	–	22,000	21,300	–	–
Dublin,	–	–	–	–	167,515	166,515	250,900	250,900
Dundalk,	–	–	–	–	–	–	35,000	35,000
Foynes,	–	–	–	–	–	–	–	–
Galway,	–	–	–	–	–	–	–	–
Killala,	40	40	–	–	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–
Kirkubbin,	–	–	–	–	–	–	–	–
Larne,	–	–	–	–	–	–	–	–
Limerick,	–	–	–	–	–	–	–	–
Londonderry,	–	–	–	–	–	–	165,094	160,193
New Ross,	–	–	3,700	3,700	–	–	–	–
Sligo,	–	–	–	–	56,000	56,000	–	–
Tralee,	–	–	–	–	–	–	–	–
Waterford,	–	–	–	–	–	–	23,150	22,050
Westport,	–	–	–	–	–	–	–	–
Wexford,	9,226	8,845	–	–	–	–	–	–
Wicklow,	–	–	–	–	12,000	12,000	–	–
Total,	9,266	8,885	13,822	13,597	535,126	535,216	1,659,687	1,653,936
VI. Joint Rural and Urban Burial Boards.								
Banbridge,	–	–	–	–	–	–	–	–
Bangor,	–	–	–	–	–	–	–	–
Dundalk,	–	–	–	–	–	–	–	–
Newtownards,	–	–	–	–	–	–	–	–
Youghal,	–	–	–	–	–	–	–	–
Total,	–	–	–	–	–	–	–	–

* The debts of the Harbour Authority are included in this case.
† The debts of the Town Authority are included in this case.

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Town and Harbour Authorities, and Joint Burial Boards in Ireland, at the close year ended in 1898.

Government Loan.						Total.		Local Authorities
On Annuity.		At Five per Cent.		At other rate of interest, not stated.				
At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year	
£	£	£	£	£	£	£	£	III. Commissioners under Act 1854—*continued.*
–	–	–	–	2,500	5,405	2,500	5,405	Kells.
–	–	–	–	7,505	7,505	7,505	7,505	Killarney.
–	–	–	–	3,592	3,475	3,980	3,763	Killiney and Ballybrack.
–	–	–	–	1,046	1,093	1,046	1,093	Kilrush.
–	–	–	–	1,918	1,854	1,918	1,854	Kinsale.
808	727	–	–	–	395	808	1,122	Letterkenny.
495	414	–	–	40,187	39,222	40,682	39,636	Lisburn.
–	–	–	–	5,628	5,496	5,628	5,496	Listowel.
–	–	–	–	4,950	5,517	4,950	5,517	Longford.
–	–	–	–	–	–	32,980	42,620	Lurgan.
–	–	–	–	102	96	102	96	Mallow.
–	–	–	–	328	304	328	304	Maryborough.
–	–	–	–	3,212	3,131	3,212	3,131	Midleton.
–	–	–	–	2,461	2,686	2,461	2,686	Mullingar.
–	–	–	–	1,128	1,032	1,128	1,032	Navan.
–	–	–	–	1,382	1,282	1,382	1,282	Nenagh.
–	–	–	–	1,331	1,275	1,331	1,275	New Ross.
–	–	–	–	8,872	8,729	9,548	9,295	Newtownards.
–	–	–	–	312	290	312	290	Parsonstown.
–	–	–	–	3,557	3,365	4,357	4,165	Portadown.
519	548	198	176	13,791	13,489	33,096	32,521	Queenstown.
–	–	–	–	810	750	810	750	Roscommon.
–	–	–	–	481	865	481	865	Skibbereen.
–	–	–	–	–	–	360	322	Strabane.
–	–	–	–	60	56	60	56	Templemore.
–	–	–	–	504	3,150	504	3,150	Thurles.
12,401	12,213	–	–	840	809	21,241	21,022	Tralee.
–	–	–	–	2,761	2,508	2,761	2,508	Trim.
–	–	–	–	565	507	565	507	Tuam.
–	–	–	–	1,475	1,416	1,475	1,416	Warrenpoint.
683	568	–	–	8,646	8,371	12,629	13,138	Youghal.
27,687	26,722	559	460	304,492	309,248	412,240	425,366	Total.
								IV. Commissioners under Act 1829.
–	–	–	–	–	–	1,900	1,900	Bandon.
–	–	–	–	4,950	–	25,450	20,500	Wicklow.
–	–	–	–	4,950	–	27,350	22,400	Total.
								V. Harbour Commissioners.
–	–	–	–	204	139	204	139	Annalong.
4,405	4,170	–	–	–	–	4,405	4,170	Ardglass.
21,434	21,312	–	–	–	–	21,434	21,312	Arklow.
1,251	1,251	–	–	–	–	1,251	1,251	Balbriggan.
–	–	–	–	2,440	2,320	2,440	2,320	Ballina.
32,632	29,192	–	–	–	–	1,213,366	1,210,226	Belfast.
–	–	–	–	114,029	116,452	114,029	116,452	Carlingford Lough.
–	–	–	–	9,900	9,900	9,900	9,900	Carrickfergus.
–	–	–	–	–	–	53	–	Castlehaven.
–	–	–	–	2,885	2,553	2,885	2,553	Clarecastle.
26,384	25,774	–	–	–	–	41,265	40,480	Coleraine.
–	–	–	–	–	–	277,558	279,401	Cork.
–	–	137	115	1,100	1,030	1,237	1,145	Courtown.
–	–	–	–	–	–	22,000	21,300	Drogheda.
–	–	–	–	–	–	418,415	417,415	Dublin.
–	–	–	–	–	–	35,000	35,000	Dundalk.
–	–	–	–	774	734	774	734	Foynes.
29,703	28,605	–	–	–	–	29,703	28,605	Galway.
–	–	–	–	–	–	40	40	Killala.
–	–	–	–	10,162	9,740	10,162	9,740	Kinsale.
–	–	159	141	–	–	159	141	Kircubbin.
–	–	–	–	9,900	9,000	9,900	9,000	Larne.
29,729	28,731	–	–	10,180	9,780	39,909	38,511	Limerick.
–	–	–	–	–	–	165,494	160,153	Londonderry.
–	–	–	–	–	–	3,700	3,700	New Ross.
–	–	–	–	–	–	56,000	56,000	Sligo.
81,661	76,900	–	–	–	–	81,661	76,900	Tralee.
–	–	–	–	–	–	23,150	22,050	Waterford.
–	–	–	–	3,080	2,520	3,080	2,520	Westport.
–	–	–	–	–	–	9,228	8,845	Wexford.
44,696	37,531	–	–	–	–	56,696	49,531	Wicklow.
271,896	255,466	296	250	164,004	164,168	2,654,648	2,631,524	Total.
								VI. Joint Rural and Urban Burial Boards.
–	–	–	–	765	728	765	728	Banbridge.
–	–	–	–	1,949	3,089	1,949	3,089	Bangor.
–	–	–	–	2,750	2,675	2,750	2,675	Dundalk.
–	–	–	–	50	–	50	–	Newtownards.
–	–	–	–	785	715	785	715	Youghal.
–	–	–	–	6,249	7,217	6,249	7,217	Total.

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XXII.—TABLE showing the towns in Ireland which have been constituted Urban Sanitary Districts under the Public Health Act, 1878; the rates made for the financial year ended in 1898; the population and valuation of each District; its area in acres; and the Acts under which these towns are constituted.

Total number of these districts which are now called urban districts, ... 74

URBAN SANITARY DISTRICTS.	Rates to provide for the expenditure of the year ended in 1898.	Population	Valuation, 1899.	Area in Acres.	Acts under which constituted
1.	2.	3.	4.	5.	6.
	s. d.		£		
Armagh,	4 0	7,438	10,560	312	17 and 18 Vic., cap. 103, and 59 and 60 Vic., cap. ccxxxv.
Athlone,	6 0	6,742	10,600	1,140	17 and 18 Vic., cap. 103
*Ballinasloe,	3 0	4,042	8,418	4,238	Do., and 15 and 44 Vic., cap. xxxviii.
Ballymena,	4 8	9,252	28,507	1,250	17 and 18 Vic., cap. 103.
*Ballymoney,	3 0	2,575	7,573	517	Do., and 51 and 52 Vic., cap. cxxiv.
*Banbridge,	0 10	4,901	15,034	760	Do., and 43 and 44 Vic., cap. xl.
*Bangor,	2 10	3,334	22,567	824	Do., and 42 and 43 Vic., cap. lx., and 51 and 52 Vic. cap. xxxiii.
Belfast,	5 7½	277,079	1,124,852	16,475	3 and 4 Vic., cap. 108, and special Acts.
*Belturbet,	—	1,675	3,676	1,141	17 and 18 Vic., cap. 103, and 57 Vic., cap. ii.
Blackrock,	4 7	8,401	50,172	1,081	26 and 27 Vic., cap. cxxi.
Bray,	5 5	6,888	29,545	1,081	29 and 30 Vic., cap. cclxi.
Carlow,	4 5	6,619	11,563	629	17 and 18 Vic., cap. 103.
Carrickfergus	0 10	4,500	7,686	200	17 and 18 Vic., cap. 103, and 58 and 59 Vic., cap. lxxi.
Carrick-on-Suir,	1 3	5,606	8,709	2,200	17 and 18 Vic., cap. 103.
*Cashel,	—	3,216	6,716	317	Do. and 42 and 43 Vic., cap. lvii.
*Clondalkity,	—	3,221	4,956	1,067	Do. and 44 Vic., cap. lii.
*Clones,	2 4	2,032	4,957	181	Do. and 51 and 52 Vic., cap. cxxiv.
Clonmel,	3 3	16,528	19,102	1,301	3 and 4 Vic., cap. 108, and 58 and 59 Vic., cap. cxxxi.
Clontarf,	4 7	5,104	24,823	1,295	32 and 33 Vic., cap. lxxxv.
Coleraine,	6 6	6,845	19,834	1,012	17 and 18 Vic., cap. 103.
*Cootehill,	0 7½	1,593	3,540	451	Do., and 48 and 46 Vic., cap. xcviii
Cork,	7 0	78,345	171,100	2,266	3 and 4 Vic., cap. 108, and special Acts.
Dalkey,	4 6	3,107	14,475	502	30 and 31 Vic., cap. cxxxiv
Drogheda,	—	11,873	24,070	454	3 and 4 Vic., cap. 108.
*Dromore,	0 10	2,359	5,184	253	17 and 18 Vic., cap. 103, and 44 Vic., cap. lii.
Drumcondra, Clonliffe, and Glasnevin.	4 10	7,024	28,925	613	41 and 42 Vic., cap. clvii.
Dublin,	6 3	245,001	727,547	3,733	6 and 4 Vic., cap. 108, and special Acts.
Dundalk,	5 0	12,449	28,805	1,586	17 and 18 Vic., cap. 103.
Dungarvan,	3 3	5,263	8,130	1,374	17 and 18 Vic., cap. 103, and 26 Vic., cap. xlv.
Ennis,	6 4	6,160	7,402	409	17 and 18 Vic., cap. 103.
*Enniscorthy,	1 2	5,616	7,835	251	Do., and 42 and 43 Vic., cap. lvii.
Enniskillen,	3 3	5,570	13,628	616	33 and 34 Vic., cap. cxliii.
Fermoy,	3 6	6,469	10,321	327	17 and 18 Vic., cap. 103.
Galway,	3 7	13,500	26,782	5,300	16 and 17 Vic., cap. cc.
*Granard,	1 6	1,894	3,572	2,004	17 and 18 Vic., cap. 103, and 56 and 57 Vic., cap. cxxi.
*Holywood,	6 2	3,389	12,382	361	17 and 18 Vic., cap. 103, and 42 and 43 Vic., cap. lvii.
*Kells,	—	2,427	4,068	263	Do., do.
Kilkenny,	—	11,048	17,835	921	3 and 4 Vic., cap. 108.
*Killarney,	6 6	3,510	8,774	1,539	17 and 18 Vic., cap. 103, and 42 and 43 Vic., cap. lxxxvii.
*Killiecy and Ballybrack,	4 6	2,649	11,987	1,017	17 and 18 Vic., cap. 103, and 50 and 51 Vic., cap. cxiii.
Kilmainham (New),	3 6	6,519	14,138	580	31 and 32 Vic., cap. ex.
*Kilrush,	0 8	4,005	5,241	1,515	17 and 18 Vic., cap. 103, and 49 and 50 Vic., cap. liv
Kingstown,	5 0	17,352	74,092	1,462	32 and 33 Vic., cap. cxxxiii., and 37 and 38, Vic., cap. clxvii.
Kinsale,	1 8	4,805	5,532	300	17 and 18 Vic., cap. 103.
*Larne,	2 4	5,190	16,705	583	Do. and 58 Vic., cap. xxxii.
*Letterkenny,	1 3	2,320	3,001	305	Do. and 45 Vic., cap. xxxii
*Limavady,	1 6	2,796	5,213	573	Do. and 60 and 61 Vic., cap. lxxxi.
Limerick,	7 6	37,155	69,935	3,075	3 and 4 Vic., cap. 108, and special Acts.
Lisburn,	3 11	12,200	22,732	1,135	17 and 18 Vic., cap. 103.
*Listowel,	1 6	3,666	4,599	1,073	Do. and 46 and 47 Vic., cap. lxxxiii.
Londonderry,	4 4	33,200	94,114	2,164	3 and 4 Vic., cap. 108, and special Acts.
Lurgan,	4 6	11,420	25,191	851	17 and 18 Vic., cap. 103
*Monaghan,	6d., 9d. and 1s.,	2,038	6,828	177	17 and 18 Vic., cap. 103, and 43 and 44 Vic., cap. xl.
*Navan,	3 4	3,983	6,397	435	17 and 18 Vic., cap. 103, and 44 Vic., cap. iii.
New Ross,	1 0	5,247	8,296	458	17 and 18 Vic., cap. 103.
Newry,	4 1	12,961	34,043	702	34 and 35 Vic., cap. cxxviii.
Newtownards,	1 3	9,197	13,589	483	17 and 18 Vic., cap. 103.
*Parsonstown,	1 0	4,813	6,073	1,685	Do. and 42 and 43 Vic., cap. lxxxvii.
Pembroke,	4 3	24,269	104,407	1,022	26 and 27 Vic., cap. lxxii.
Portadown,	1 0	6,430	23,300	704	17 and 18 Vic., cap. 103.
*Portrush,	3 0	1,555	10,146	211	Do. and 59 and 60 Vic., cap. lxxxvii.
Queenstown,	3 10	9,082	22,590	525	17 and 18 Vic., cap. 103.
Rathmines and Rathgar,	4 0	27,796	142,365	1,714	10 and 11 Vic., cap. cclii., and other Acts.
Sligo,	5 0	10,274	21,749	3,004	3 and 4 Vic., cap. 108, and special Act.
*Tanderagee,	0 7	1,444	3,794	706	17 and 18 Vic., cap. 103, and 51 and 52 Vic., cap. lxxxix.
*Templemore,	1 0	2,433	3,940	1,085	Do. and 42 and 43 Vic., cap. lvii.
*Thurles,	3 0	4,511	6,598	1,274	Do. and 43 and 44 Vic., cap. xl
Tralee,	4 3	8,318	13,944	687	17 and 18 Vic., cap. 103
*Trim,	—	1,681	2,064	102	Do. and 43 and 44 Vic., cap. xl.
*Warrenpoint,	1 8	1,970	8,559	393	Do. and 46 Vic., cap. xl.
Waterford,	6 6	26,208	47,620	1,237	3 and 4 Vic., cap. 108.
Wexford,	4 5	11,515	17,162	481	Do.
*Wicklow,	†1 6	3,273	6,130	757	17 and 18 Vic., cap. 103, and 42 and 43 Vic., cap. lvii.
*Youghal,	6 4	5,722	11,005	1,203	17 and 18 Vic., cap. 103, and 42 and 43 Vic., cap. lvii.
Total,		1,135,160	3,434,245	94,738	

Note.—Forty-two of the towns in the above table were constituted urban sanitary districts by section 4 of the Public Health (Ireland) Act, 1878, but each of those marked with an asterisk has been so constituted by provisional order under Section 7. The confirming Act, in each such case, is given in column 6 of the above table.

† For water only.

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XXIII.—TABLE showing the towns in Ireland which have not been constituted Urban Sanitary Districts; the rates made for the financial year ended in 1898; the population and valuation of each town; its area in acres; and the Act under which it is constituted.

Total number of such towns, ... 46.

See Note at foot.

NAME. 1.	Rates to provide for the expenditure of the year ended in 1898. 2.	Population. 3	Valuation 1899. 4.	Area in Acres. 2.	Act under which constituted. 6.
	s. d.		£		
Antrim,	0 5	1,385	9,954	197	17 and 18 Vic., cap. 103
Ardee,	1 0	2,067	4,365	1,129	do.
Arklow,	0 0	4,172	5,091	1,595	do.
*Athy,	0 2	4,986	5,011	921	do.
Aughnacloy,	0 0	1,110	2,021	155	do.
Bagenalstown,	0 0	1,020	3,782	427	do.
Balbriggan,	0 0	2,279	4 371	910	do.
*Ballina,	1 0	4,846	9,952	1,072	do.
Ballybay,	0 0	1,076	2,909	55	do.
Ballyshannon,	1 0	2,471	4,120	750	do.
Bandon,	6d., 9d., & 1s.	3,465	7,419	110	do.
Bantry,	0 4	2,345	5,196	2,470	do.
Boyle,	0 10	2,494	4,510	758	do.
Callan,	—	1,073	5,111	408	do.
*Carrickmacross,	0 0	1,779	3,051	110	do.
*Castlebar,	—	3,550	4,496	957	do.
*Castleblayney,	0 0	1,751	4,015	185	do.
*Cavan,	5 0	2,568	9,138	497	do.
*Cookstown,	0 7	3,541	7,703	157	do.
Dowpatrick,	0 7	3,170	8,812	203	do.
*Dungannon,	4d., 6d., & 8d.	3,812	9,031	530	do.
*Fethard,	—	1,607	1,420	503	do.
Gilford,	0 4	1,579	1,797	80	do.
Gorey,	0 0	2,212	5,502	422	do.
Keady,	0 0	1,422	2,624	212	do.
Lismore,	0 0	1,202	2,410	142	do.
*Longford	0 10	8,827	7,127	999	do.
Loughrea,	0 0	2,010	3,092	1,030	do.
Macroom,	1 0	2,510	2,235	5,717	do.
Mallow,	0 0	4,886	10,893	1,203	do.
Maryborough,	1 0	2,800	4,565	405	do.
*Midleton,	0 0	3,240	9 194	280	do.
*Mountmellick,	0 0	2,620	5,091	560	do.
Mullingar,	1 0	5,320	8,652	1,370	do.
*Naas,	0 0	3,732	9,455	4,641	do.
*Nenagh,	1 1	4,722	8,865	5,959	do.
Newbridge,	0 7½	3,207	4,934	700	do.
*Omagh,	2½d., 6½d., & 5½d.	4,030	12,267	70	do.
Rathkeale,	1 0	2,072	3,936	1,390	do.
Roscommon,	1 0	1,004	3,039	272	do.
Skibbereen,	—	2,202	5,524	1,000	do.
*Strabane,	0 0	9,010	18,572	1,557	do.
*Tipperary,	0 0	6,891	9,439	794	do.
Tuam,	—	3,012	8,270	804	do.
*Tullamore,	0 10	4,222	6,041	841	do.
*Westport,	0 6	4,070	6,227	2,005	do.
Total,		141,993	255,887	90,440	

NOTE.—While these Returns were passing through the press the Local Government Board issued Orders under Section 42 of the Local Government (Ireland) Act, 1898, constituting each of the 20 towns marked with an asterisk an urban sanitary district, the Order to take effect in each case, if not petitioned against, from the 1st of April, 1900.

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Table XXIV.—VALUATION OF COUNTIES AND COUNTY BOROUGHS.

Counties and County Boroughs.	1899.
	£
Antrim,	690,313
Armagh,	429,447
Belfast, County Borough,	1,124,852
Carlow,	169,447
Cavan,	278,612
Clare,	323,898
Cork,	1,095,006
Cork, County Borough,	171,199
Donegal,	308,677
Down,	701,493
Dublin,	848,643
Dublin, County Borough,	727,547
Fermanagh,	241,221
Galway,	472,969
Kerry,	303,376
Kildare,	334,815
Kilkenny,	362,182
King's County,	246,225
Leitrim,	137,966
Limerick,	468,536
Limerick, County Borough,	89,935
Londonderry,	317,898
Londonderry County Borough,	94,118
Longford,	153,101
Louth,	244,161
Mayo,	313,627
Meath,	350,484
Monaghan,	274,799
Queen's County,	257,046
Roscommon,	300,198
Sligo,	213,233
Tipperary, North Riding,	275,990
Tipperary, South Riding,	410,277
Tyrone,	458,909
Waterford,	266,230
Waterford, County Borough,	47,620
Westmeath,	323,456
Wexford,	384,475
Wicklow,	284,921
Total,	14,706,610

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XXV.—TABLE showing the towns of which the governing bodies maintain the roads and streets within the areas under their jurisdiction, with the County charges contributed to by them, &c.

TOWNS. 1.	Municipal Authority. 2.	CHARGES CONTRIBUTED TO. Special. 3.	CHARGES CONTRIBUTED TO. General. 4.	Contribution to Grand Jury cess—how collected. 5.	Statutes conferring jurisdiction with respect to mentioned streets, &c. 6.
I. TOWNS UNDER TOWN COMMISSIONERS.					
Dublin, . .	Town Council, . .	—	—	—	10 & 11 Vic., cap. xxvii.
Cork, ...	Do. . .	—	—	—	15 & 16 Vic. cap. cxiii.
Limerick, . . .	Do. . .	—	—	—	16 & 17 Vic., cap. cxxiv
Belfast (Co. Antrim),	Do.	—	The Borough to contribute towards the amounts presented for certain defined purposes by the Grand Jury of County of Antrim. The Act 40 and 50 Vic., cap. lxxxvi., has terminated the liability of the City to contribute to use of these purposes, and has fixed the contribution now payable in certain of the remaining cases. By the Act 40 and 50 Vic cap. lxxvii., the boundaries of the City of Belfast have been extended, and jurisdiction with respect to the roads, bridges, &c., in the added area has been vested in the Corporation. Provision has also been made for agreements to be entered into between the Corporation and the Grand Juries of Antrim and Down Counties in regard to the contributions to be paid by the City for general County purposes respectively	First charge on General Purposes Rate under 5 & 6.	The County of Antrim and Belfast Borough Act, 25 and 26 Vic., cap. clxxiii., and the Acts mentioned in sub-item 4.
Belfast (Co. Down), . .	Do. —	Bridge connecting Borough with new part of County Down to be maintained and repaired, and if necessary rebuilt and enlarged, jointly by Town Council and Grand Jury of County Down.	The Borough to contribute to certain specified charges in the County of Down. The Act 45 and 51 Vic. cap. cxxxvi., has terminated the liability of the City to contribute to one of these charges, and has fixed the contributions payable in certain of the remaining cases the above-named Acts.	—	The Belfast Borough Act, 31 and 32 Vic., cap. xcvii., and the Act mentioned in columns 4, also 46 and 48 Vic., cap. xxxiv.
Clonmel . . .	Do. . .	One-fifth of the yearly rental paid for maintaining fixed parts of the towing-path and trackway along the River Suir lying outside the Borough.	The Baronies of Iverk of Grand Jury cess to which the portions of the Borough within the Counties of Tipperary and Waterford shall continue liable after the transfer to the Corporation of the powers of the Grand Jurors of other Counties with respect to the public works within the Borough. By the Act 50 and 49 Vic., cap. cxxxii., the area of the Borough has been enlarged, and the roads in the added area have been vested in the Corporation.	Out of the Borough fund, and if necessary and of the Borough rate.	The Local Government Board (Ireland) Provisional Order Confirmation Acts, 42 and 43 Vic., c. lv and 46 Vic., cap. xxxii., also 48 and 49 Vic., cap. cxxxii and the Local Government Board (Ireland) Provisional Order Confirmation Act 49 and 50 Vic. cap. lxxxii.
Londonderry, . .	Do. —	—	All purposes of Grand Jury cess, except the maintaining or repairing of any roads.	Levy of Grand Jury cess for proportion to be still levied in City not changed. Contributions to be a first charge on Borough rate	Londonderry Improvement Act, 21 and 22 Vic., cap. clxi. Ship Borough Improvement Act, 22 and 23 Vic. cap. xxiv.
Wexford, . .	Do. . .	Proportional contribution towards salary and superannuation of the existing County Surveyor and salary of his Assistants and Clerks.	All purposes in respect of which County Cess would have been levied within Borough Improvement Act, 1854, placed, except expenses to be incurred by or on behalf of the County for certain purposes. Any public work which may concern the County at large, and be chargeable thereto, by a further enactment, name 1 to the outer portions of the Under. It is provided that the Grand Jury of the County Wexford shall contribute to the Corporation an annual sum of £10 to be raised by presentment on the County at large, towards the roads within the Borough which are to be repaired by the Corporation in the maintenance of roads within the Borough on which Royal Mails are and shall be carried.	By additions to the ordinary rates authorized to be made and levied by the Town Council, and on their default by the Grand Jury on hereditaments.	The Local Government Board (Ireland) Provisional Order Confirmation Acts, 46 Vic., cap. lxx., and 48 and 49 Vic., cap. cii.
Waterford, . .	Do. —	—	—	—	45 and 46 Vic., cap. xxxv. (XXV.—continued.

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XXV.—*continued.*—TABLE showing the towns of which the governing bodies maintain the roads and streets within the areas under their jurisdiction, &c.

TOWNS.	Municipal Authority.	Charges contributed to.		Contribution to Grand Jury cess—how collected.	Statutes and Orders in force with respect to maintenance, &c.
		Special.	General.		
1.	2.	3.	4.	5.	6.
II. Townships.					
Blackrock . .	Township Commissioners,	1 Emoluments for building Sandymount Bridge. 2 Proportion of existing contracts for works partly in Township. 3. Cost of maintaining portion of road from Dublin to Kingstown and Bray. The Act 35 and 36 Vic. c. ccxlvi provides for the proportion of the cost of the maintenance of this road to which the Township is liable.	Any road, bridge, or footpath, or other work presented on the County at large All Baronial or County at large charges, except— 1 Salary of County Surveyor 2. Roads, bridges or footpaths, unless chargeable especially on County at large	First charge on general Improvement rate under Act, one half payable in two months, and one half in eight months, after delivery of warrant demanding same.	Blackrock Township Act, 29 and 27 Vic. c. cxxxi.
Bray, ...	Do.	Proportion of cost of maintaining road from Dublin to Kingstown and Bray The Act 35 and 36 Vic. c. cxxlvi makes provision for determining the proportion to which the Township is liable.	Any road, bridge, footpath or other work, presented on County at large in Dublin or Wicklow All Baronial or County at large charges in Dublin or Wicklow except— 1 Salary of County Surveyor 2. Roads, bridges, footpaths or other works, unless charged specially or on County at large.	Same, ...	Bray Township Act, 29 and 30 Vic., cap. cxxxi.
Clontarf, ...	Do.	In case of default of Township Commissioners to repair roads, &c. the Grand Jury or Finance Committee of County Dublin have power to repair and charge.	Any road, bridge or footpath or other work presented on the County at large All Baronial or County at large charges, except— 1 Salary of County Surveyor 2 Roads, bridges or footpaths, unless chargeable on County at large	First charge on Township rate under Act.	Clontarf Township Act, 32 and 33 Vic. c. lxxxiv
Dalkey, ...	Do.	Under the Act 33 and 34 Vic. cap. cxxivi. this Township is required to contribute to the cost of maintaining the road from Dublin to the Cross of Blackrock.	Same, ...	Same, ...	Dalkey Township Act and 34 Vic. c. cxxxiii
Drumcondra, Clonliffe, and Glasnevin,	Do	——	All purposes of Grand Jury Cess, except— 1. The cost of making or maintaining any road, bridge or footpath not within the Township. 2. Salary of the County Surveyor	First charge on Township rate, one half payable in two months, and one half in eight months, after warrant demanding same.	Drumcondra Clonliffe and Glasnevin Township Act 31 & 32 Vic. cap. clxii
Kilmainham (New). .	Do.	1 In case of default of Township Commissioners to repair roads, &c., Grand Jury or Finance Committee of County Dublin may repair and charge. 2 Boundary road between New Kilmainham and City of Dublin to be maintained by Town Council, and half cost paid by New Kilmainham.	Any road, bridge or footpath, or other work presented on the County at large. All Baronial or County at large charges, except— 1 Salary of County Surveyor 2 Roads, bridges, or footpaths, unless chargeable specially on County at large.	First charge on Township rate under Act	New Kilmainham Township Act, 31 and 32 Vic. cap 130.
Kingstown	Do.	Proportion of cost of maintaining road from Dublin to Blackrock. The Act 31 and 32 Vic. c. cxxivi. provides for the proportion of the cost of the maintenance of this road to which the Township is liable.	All Baronial or County at large charges, except— 1 Salary of County Surveyor 2. Roads and bridges and other works in the Barony of Guiltbeers, other than said road from Dublin to Blackrock, specially charged	Second [illegible] Rate expenses of Act for which Commissioners authorised to levy rates, payable one half in two months after issue of warrant, other half in eight months.	The Kingstown Improvement Act 24 and 25 Vic. c. xxxiii and the Kingstown Township Extension Act, 37 and 38 Vic. cap. clxxvii.

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Pembroke, . . .	Do.	1. Instalment for building Scadynoore Bridge. 2. Proportion of cost of maintenance and repair of road from Dublin to Kingstown and Bray Under the Acts 41 and 54 Vic. c. cxxiv., the Commissioners are now required to maintain only the portion of this road which the within their Township.	Any road, bridge, footpath, or other work, presented on the County at large. All Baronial in County at large charges, except— 4. Salary of County Surveyor 5. Roads, bridges, or footpaths, or other works not within the township, unless chargeable specially on County at large	First charge on Pembroke Township rate, payable one half in two months and other half in eight months after warrant demanding same.	Pembroke Township Act 30 & 37 Vic cap. lxxii.
Rathmines and Rathgar,	Improvement Commissioners.	—	Any road, bridge, or other work, the cost of which is chargeable on the County at large All Baronial and County at large charges, except— 1. Salary of County Surveyor 2. Roads, bridges, and other works, unless chargeable in County at large.	First charge of rates under the Act payable one half in two months and one half in eight months after warrant demanding same.	Rathmines Improvement Act, 19 and 14 Vic., cap. xciii. Rathmines and Rathgar Improvement Act, 25 Vic., cap. xxv Rathmines, Rathgar and St. Catherine's Improvement Act, 29 Vic., cap. xci. Rathmines and Rathgar (Additional Extension) Act, 43and 44 Vic., cap. cviii. Rathmines and Rathgar Improvement Act, 1883, 46 and 47 Vic., cap. ii., and other Acts.
III. Towns under Special Acts.					
Galway, . . .	The Town Improvement Commissioners.	—	General purposes of Grand Jury cess, except the making and repairing of roads, &c.	Levy of Grand Jury cess for proportion to be levied in Town not changed.	Galway Town Improvement Act, 16 and 17 Vic. cap. cc.
Newry, ...	The Town Commissioners,	The Town shall bear the expenses of revising the votes at parties voting for the Borough.	All purposes of Grand Jury cess, except— 1 Salaries of County Surveyor and his Assistants. 2 Revision of Town and Valuation. 3. Registry Under and Lists of Registered Electors. 4. The levy of moneys a barony or baronies under sections 12, 31 55, 56, and 58 of the Grand Jury Consolidation Act, 1854.	Proportion of Grand Jury cess to be a first charge upon the Borough of Kmkilliken for improvement rate.	Newry Improvement and Water Act 24 and 25 Vic. cap. exxviii.
Kinkilliken, . .	The Commissioners of the Borough.	Town to bear expenses of providing and printing Registry Book and Lists of Registered Voters, and all expenses in relation thereto.		Contribution to be a first charge upon the Borough of Kinkilliken for improvement rate.	Kinkilliken Borough Improvement Act, 33 and 34 Vic., cap. exlii.
IV. Towns under Towns Improvement Act.					
Queenstown, . . .	Town Commissioners,	—	All purposes of Grand Jury cess except the maintaining or making of roads or bridges, other than those chargeable on the County at large.	Levy of Grand Jury cess for proportion to be levied in the town, not changed.	Queenstown Improvement Act, 35 Vic., cap. xx.
Dungarvan, . .	Do.	—	All purposes of Grand Jury cess, except the maintaining or making of roads or bridges, other than those charge able on the County at large Jurisdiction with respect to certain roads within the town boundary re-transferred to the Grand Jury by section 10 of the Local Government Board (Ireland) Provisional Order Confirmation Act, 47 and 48 Vic., cap. lxxxv	Do.	Dungarvan Harbour Markets, and Improvement Act, 36 Vic., cap. xiv
Dundalk, . . .	Do.	—	The sums to which the town is liable in respect to presentments on the County at large and the balance of Grand Jury cess to which the town is liable.	By addition to the general assessment rate authorised to be made by the Town Commissioners	The Local Government Board (Ireland) Provisional Order Confirmation Act, 42 & 43 Vic. cap. liv
Tralee, . . .	Do.	—	The amount payable by the town in respect of County at large presentments, being a sum bearing the same proportion to the total County at large presentments as the valuation of the town bears to the valuation of the County	"Provisional Order rate" in addition to the general assessment rate.	The Local Government Board (Ireland) Provisional Orders Confirmation Acts, 43 & 44 Vic., c. xxxviii. and 46 Vic. cap. xl.
Ballymena, . . .	Do.	To the end of making and maintaining the roads, bridges, and footpaths in the portions of the Baronial of Lower Antrim and Lower Toome, lying within the town, the annual sums of £34 19s. 6d. and £180 2s. 6d., respectively	Public Works chargeable on the County at large, . . .	Rate to be assessed and levied in the same manner as the general assessment rate.	The Local Government Board (Ireland) Provisional Orders Confirmation Act, 45 Vic., cap. xxxiii.

(XXV.—continued.

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XXV.—*continued.*—TABLE showing the towns of which the governing bodies maintain the roads and streets within the areas under their jurisdiction, &c.

Towns.	Municipal Authority.	Charges contributed to.		Contribution to Grand Jury cess—how collected.	Statutes authorizing jurisdiction with respect to roads and streets, &c.
		Special.	General.		
1	2.	3.	4.	5.	6.
Largan,	Town Commissioners.	To the cost of making and maintaining the roads, bridges, and footpaths in the portions of the Barony of Carbo and Kint, lying outside the town, the annual sum of £100.	Public works chargeable on the Barony at large.	Rate to be assessed and levied in the same manner as the general assessment rate.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 43 & 44 Vic. cap. lxv.
Carlow,	Do.	——	Expenses chargeable to the Queen's County at large, and the County of Carlow at large, respectively excepting the following :— 1. Salary of Treasurer of County in each case. 2. Salary of Secretary of Grand Jury in each case. 3. Salaries of County Surveyors, pic-nics, and assistants, in each case. Public works chargeable upon the North Riding of the County Tipperary at large.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 43 & 44 Vic. cap. lxxxiii.
Tinrist,	Do.	——		Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 43 & 44 Vic. cap. xcvii.
Fermoy,	Do.	Portion of cost of maintaining the roads and footpaths in the part of the Barony of Condons and Clongibbon lying outside the town.	Expenses chargeable to the County at large, excepting the following :— 1. Salary of Treasurer of County 2. Salary of Secretary of Grand Jury 3. Salaries of County Surveyors and their assistants.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 43 & 44 Vic. cap. xcvii.
Killiney and Ballybrack,	Do.	Portion of cost of maintaining and repairing the road from Dublin to Blackrock The Act 40 and 41 Vic. cap. cxxiv., provides for the portion of this cost to which the Town Commissioners are liable.	Expenses chargeable to the County at large, excepting the salaries of the County Surveyors and their assistants.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 40 & 41 Vic. cap. cxxiv.
Listowel,	Do.	To the making and maintaining of roads bridges, and footpaths in the portions of the Baronies of Upper Connesgh in the County of Kerry, lying outside the urban sanitary district, the annual sums of £100 and £30, respectively	Public works concerning and chargeable to Antrim and Down Counties at large.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 47 Vic., cap. xviii.
Athlone,	Do.	To the cost of making and maintaining roads, bridges, and footpaths, in that portion of the Barony of Athlone South outside the urban sanitary district two fifths of the Treasury contribution to Local rate on account of the barracks so long as such contribution shall be paid to the urban sanitary authority	Public works concerning and chargeable to Westmeath and Roscommon Counties at large.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 47 & 48 Vic., cap. cviii.
Armagh,	Do.	To the cost of making and maintaining roads, bridges and footpaths, in the part of the barony of Armagh, outside the town of Armagh, the annual cost of £150.	Public works or other purposes chargeable on the County at large.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 19 & 20 Vic., cap. cxxxvi.

HENRY M. SWAINE,
Secretary.

LOCAL GOVERNMENT BOARD,
DUBLIN, 30th *November*, 1883.

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DUBLIN CASTLE,

23*rd December*, 1899.

SIR,

I have to acknowledge the receipt of your letter of the 22nd inst., forwarding for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland for the year 1898.

I am,

Sir,

Your obedient Servant,

D. HARREL.

The Secretary,

Local Government Board,

Dublin.

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